

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

FEDERAL SINGLE AUDIT REPORT

OF

STATE OF INDIANA

July 1, 2017 to June 30, 2018



**FILED**  
03/25/2019



## 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 .....	4-8
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 .....	49-93
Auditee-Prepared Schedules:	
Summary Schedule of Prior Audit Findings .....	96-121
Corrective Action Plan .....	122-148



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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 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, 2018, 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, 2018. Our report includes a reference to other auditors who audited the financial statements of the governmental discretely presented component unit, the proprietary discretely presented component units, the Investment Trust Fund, the State Police Pension Fund, the State Police Supplemental Trust Fund, and the Indiana Public Retirement System, a Fiduciary in Nature Component Unit, as described in our report on the State's financial statements. This report does not include the results of the other auditors' 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*.

**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.

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 2018-002 of the accompanying Schedule of Findings and Questioned Costs to be a material weakness.

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 significant deficiency is a deficiency, or 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 2018-001 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 are described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001 and 2018-002.

**State of Indiana'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 results of that testing, and not to provide an opinion on the effectiveness of the State'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, 2018, except for the Schedule of Federal Expenditures,  
which has an opinion date of March 21, 2019.



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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, 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, 2018. 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, Indiana Economic Development Corporation, and Indiana Housing and Community Development Authority which expended a total of \$2,557,771,172 in federal awards that are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2018. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 Career and Technical Education -- Basic Grants to States (Perkins IV)***

As described in item 2018-003 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Procurement and Suspension and Debarment, that is applicable to its Career and Technical Education -- Basic Grants to States (Perkins IV) program. 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 Highway Planning and Construction Cluster***

As described in item 2018-004 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements 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 the requirements applicable to that program.

***Basis for Qualified Opinion on TANF Cluster***

As described in items 2018-010, 2018-011, 2018-013, and 2018-014 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Allowable Costs/Cost Principles, Period of Performance, Eligibility, and Special Tests and Provisions - Child Support Non-Cooperation that are 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 2018-017, 2018-018, and 2018-019 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, and Earmarking 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 Career and Technical Education -- Basic Grants to States (Perkins IV), Highway Planning and Construction Cluster, 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 Career and Technical Education -- Basic Grants to States (Perkins IV), Highway Planning and Construction Cluster, TANF Cluster, and Rehabilitation Services Vocational Rehabilitation Grants to States for the year ended June 30, 2018.

***Basis for Qualified Opinion on Foster Care Title IV-E***

As described in items 2018-009 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Period of Performance that is applicable to its Foster Care Title IV-E program. Compliance with such requirements is necessary, in our opinion, for the State to comply with 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)

As described in items 2017-006 and 2017-007 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 Special Tests and Provision - Operation of a Foster Care Demonstration Project and Reporting. 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**

In our opinion, except for effects of noncompliance, 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, and except for the noncompliance described in the *Basis for Qualified Opinion on Foster Care Title IV-E* 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 its Foster Care IV-E program for the year ended June 30, 2018.

**Basis for Qualified Opinion on HIV Care Formula Grant**

As described in items 2018-023 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient documentation supporting the compliance of the State with its HIV Care Formula Grant regarding Reporting. Consequently, we were unable to determine whether the State complied with those requirements applicable to that program.

**Qualified Opinion on HIV Care Formula Grant**

In our opinion, except for the effects of noncompliance, 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 HIV Care Formula Grant regarding Reporting described in the *Basis for Qualified Opinion on HIV Care Formula Grant* 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 HIV Care Formula Grant for the year ended June 30, 2018.

**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, 2018.

**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>
2018-016	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Eligibility
2018-021	10.551	Supplemental Nutrition Assistance Program	ST&P - EBT Reconciliation
2018-022	10.551	Supplemental Nutrition Assistance Program	Reporting and ST&P - ADP System for SNAP

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

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)

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.

**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:

<i>Finding #</i>	<i>CFDA#</i>	<i>Program Name</i>	<i>Requirement</i>
2018-003	84.048	Career and Technical Education – Basic Grants to States (Perkins IV)	Procurement and Suspension and Debarment
2018-004	20.205	Highway Planning and Construction	ST&P - Wage Rate Requirements
2018-005	20.205	Highway Planning and Construction	ST&P - Quality Assurance Program
2018-006	93.658	Foster Care - Title IV-E	ST&P - Operation of a Foster Care Demonstration Project
2018-007	93.658	Foster Care - Title IV-E	Reporting
2018-008	93.658	Foster Care - Title IV-E	Matching, Level of Effort, Earmarking
2018-009	93.658	Foster Care - Title IV-E	Period of Performance
2018-010	93.558	Temporary Assistance for Needy Families	Allowable Costs/Cost Principles
2018-011	93.558	Temporary Assistance for Needy Families	Period of Performance
2018-012	93.558	Temporary Assistance for Needy Families	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance
2018-013	93.558	Temporary Assistance for Needy Families	Eligibility
2018-014	93.558	Temporary Assistance for Needy Families	ST&P - Child Support Non-Cooperation
2018-016	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Eligibility
2018-017	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	ST&P - Completion of IPEs
2018-018	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Procurement and Suspension and Debarment
2018-019	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Matching, Level of Effort, Earmarking
2018-020	93.778	Medical Assistance Program	ST&P - Provider Health and Safety Standards
2018-022	10.551	Supplemental Nutrition Assistance Program	Reporting and ST&P - ADP System for SNAP
2018-023	93.917	HIV Care Formula Grant	Reporting
2018-024	93.917	HIV Care Formula Grant	Cash Management and Matching, Level of Effort, and Earmarking

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)

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:

<i>Finding #</i>	<i>CFDA#</i>	<i>Program Name</i>	<i>Requirement</i>
2018-015	93.558	Temporary Assistance for Needy Families	Matching, Level of Effort, Earmarking
2018-021	10.551	Supplemental Nutrition Assistance Program	ST&P - EBT Reconciliation

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, 2018, 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, 2018, 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 21, 2019

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the State. The schedule and notes are presented as intended by the State.

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
<b>U.S. Department of Agriculture</b>					
Plant and Animal Disease, Pest Control, and Animal Care	10.025				
		300	16-8218-0828-CA	49,111	-
		300	17-8218-0332-CA	20,133	-
		300	17-8218-0332-CA	100,976	96,821
		300	17-8218-0828-CA	6,543	-
		300	17-8218-1847-CA	13,381	-
		300	AP18PPQFO000C052	334	-
		351	16-9718-2538-CA	31,013	-
		351	AP17VSSPRS00C060	88,736	-
		351	AP17VSSPRS00C061	51,633	-
		351	ESTIMATE	20,521	-
		351	ESTIMATE	62,956	-
Total For Program - Plant and Animal Disease, Pest Control, and Animal Care				445,337	96,821
Wildlife Services	10.028				
		300	16-7440-1164-CA	(140)	-
		300	16-7440-1164-CA-1	6,849	-
Total For Program - Wildlife Services				6,709	-
Wetlands Reserve Program	10.072				
		300	6652KY05005CW	937	-
		300	WREP-6652KY11016QB	(77,045)	-
		300	WRP 6652KY99005ML	432,044	-
Total For Program - Wetlands Reserve Program				355,936	-
Specialty Crop Block Grant Program - Farm Bill	10.170				
		36	14-SCBGP-IN-0018	71,617	71,617
		36	15-SCBGP-IN-0032	208,807	143,277
		36	16-SCBGP-IN-0052	188,286	139,065
		36	AM170100XXXXG027	26,109	25,979
Total For Program - Specialty Crop Block Grant Program - Farm Bill				494,819	379,938
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475				
		351	16-37-A-310 BASE	32	-
		351	17-37-A-311 BASE	326,322	-
		351	18-37-A-311 BASE	1,177,167	-
		351	ESTIMATE	4,259	-
		351	FY17 PHDCIS	2,752	-
Total For Program - Cooperative Agreements with States for Intrastate Meat and Poultry Inspection				1,510,532	-
Food Safety Cooperative Agreements	10.479				
		351	17-37-A-104	56,597	-
		351	18-37-A-104	77,376	-
Total For Program - Food Safety Cooperative Agreements				133,973	-
SNAP Recipient Integrity Education Grant	10.535	500	USDA-FNS-SNAP-IEG-17-IN	119,420	-
Total For Program - SNAP Recipient Integrity Education grant				119,420	-
<b>SNAP Cluster</b>					
Supplemental Nutrition Assistance Program	10.551	500	62100	309,846,772	-
		500	62100	585,689,243	-
		500	ESTIMATE	(633)	-
		500	ESTIMATE	2,121	-
		500	ESTIMATE	5,612	-
Total For Program - Supplemental Nutrition Assistance Program				895,543,115	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	500	2IN400099	12,014	-
		500	2IN400099	48,089	-
		500	2IN400099 + ESTS	30,483,643	-
		500	2IN430126	126,348	-
		500	2IN430126	216,921	-
		500	2IN430126	2,304,114	-
		500	2IN430126	4,054,951	3,767,902
		500	ESTIMATE	4,038	-
		500	ESTIMATE	4,233	-
		500	ESTIMATE	42,096	-
		500	ESTIMATE	512,140	-
		500	ESTIMATE	668,840	-
		500	ESTIMATE	1,581,578	-
		500	ESTIMATE	33,109,330	-
Total For Program - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				73,168,335	3,767,902

STATE OF INDIANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Total for Cluster - SNAP Cluster				968,711,450	3,767,902
Child Nutrition Cluster					
School Breakfast Program	10.553	718	2IN300059	(917)	(917)
		718	2IN300059	19,411,769	19,411,769
		718	2IN300059	59,450,101	59,450,101
Total For Program - School Breakfast Program				78,860,953	78,860,953
National School Lunch Program	10.555	415	2IN300059	7,415	-
		415	2IN300059	14,133	-
		450	2IN300059	16,279	-
		450	2IN300059	27,201	-
		550	2IN300059	13,600	13,600
		550	2IN300059	47,494	47,494
		560	2IN300059	7,920	-
		560	2IN300059	14,582	-
		615	2IN300059	145,459	-
		615	2IN300059	473,912	-
		718	2IN300059	(2,795)	(2,795)
		718	2IN300059	63,841,803	63,153,287
		718	2IN300059	200,935,910	199,352,638
		718	2IN300059	2,133,359	2,133,359
		718	2IN300059	2,732,657	2,732,657
		718	Noncash Assistance	41,014,271	-
Total For Program - National School Lunch Program				311,423,200	267,430,240
Special Milk Program for Children	10.556	718	2IN300059	54,423	54,423
		718	2IN300059	81,410	81,410
Total For Program - Special Milk Program for Children				135,833	135,833
Summer Food Service Program for Children	10.559	718	2IN300059	(264)	(264)
		718	2IN300059	8,669,669	8,669,669
		718	2IN300059	329,356	329,356
		718	Noncash Assistance	37,037	-
Total For Program - Summer Food Service Program for Children				9,035,798	8,998,761
Total for Cluster - Child Nutrition Cluster				399,455,784	355,425,787
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	400	61900	230,740	-
		400	2IN7000012-01	697,186	697,186
		400	2IN700002	20,813,329	18,044,303
		400	2IN70002-07	14,612,573	11,570,658
		400	61900 FY2018	29,682,161	-
		400	ESTIMATE	219,635	219,635
		400	ESTIMATE	26,903,108	-
		400	ESTIMATE	40,478,717	-
Total For Program - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				133,637,449	30,531,782
Child and Adult Care Food Program	10.558	718	2IN300059	(81)	-
		718	2IN300059	(385)	(385)
		718	2IN300059	(136)	(136)
		718	2IN300059	(481)	(481)
		718	2IN300059	18,920,781	18,846,446
		718	2IN300059	37,181,144	36,886,751
		718	2IN300059	(7)	(7)
		718	2IN300059	(64)	(64)
		718	2IN300059	857,214	299,673
		718	2IN300059	1,359,242	513,199
		718	2IN300068	344	344
		718	2IN300068	803,060	803,060
		718	2IN300068	1,516,937	1,516,937
Total For Program - Child and Adult Care Food Program				60,637,568	58,865,337

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
State Administrative Expenses for Child Nutrition	10.560				
		718	2IN300260	(10)	-
		718	2IN300260	2,185,673	-
		718	2IN300260	2,710,683	-
Total For Program - State Administrative Expenses for Child Nutrition				4,896,346	-
Food Distribution Cluster					
Commodity Supplemental Food Program	10.565	400	2IN810001#023	120,404	114,716
		400	2IN810001-23	185,551	173,458
		400	Noncash Assistance	1,152,542	-
Total For Program - Commodity Supplemental Food Program				1,458,497	288,174
Emergency Food Assistance Program (Administrative Costs)	10.568	400	2IN810001#023	15,500	-
		400	2IN810001#023	294,684	294,684
		400	2IN810001-23	561,767	561,767
		400	ESTIMATE	38,710	-
		400	Noncash Assistance	11,861,953	-
Total For Program - Emergency Food Assistance Program (Administrative Costs)				12,772,614	856,451
Total for Cluster - Food Distribution Cluster				14,231,111	1,144,625
WIC Farmers' Market Nutrition Program (FMNP)	10.572	400	2IN810001-023	12,870	-
		400	2IN810001-023	183,632	-
		400	ESTIMATE	11,052	-
		400	ESTIMATE	11,581	-
Total For Program - WIC Farmers' Market Nutrition Program (FMNP)				219,135	-
Team Nutrition Grants	10.574				
		718	8IN300116	125,749	-
Total For Program - Team Nutrition Grants				125,749	-
Senior Farmers Market Nutrition Program	10.576				
		400	2IN810001	1,513	-
		400	2IN810001#023	65,833	-
Total For Program - Senior Farmers Market Nutrition Program				67,346	-
WIC Grants To States (WGS)	10.578				
		400	WIMIS-14-IN-2	2,915	-
Total For Program - WIC Grants To States (WGS)				2,915	-
Child Nutrition Discretionary Grants Limited Availability	10.579				
		718	2IN300811	206,465	206,465
		718	2IN300811	384,622	384,622
Total For Program - Child Nutrition Discretionary Grants Limited Availability				591,087	591,087
Fresh Fruit and Vegetable Program	10.582				
		718	2IN310059	373,626	373,626
		718	2IN310059	2,527,133	2,527,133
Total For Program - Fresh Fruit and Vegetable Program				2,900,759	2,900,759
Forestry Research	10.652				
		300	12-JV-11242305-087	8,325	-
		300	16-JV-11242305-102	111,171	-
Total For Program - Forestry Research				119,496	-
Cooperative Forestry Assistance	10.664				
		300	13-DG-11420004-55	942	-
		300	14-01-07	9,220	-
		300	14-DG-11420004-103	14,836	-
		300	14-DG-11420004-104	(6,696)	-
		300	14-DG-11420004-268	4,066	-
		300	15-01-07	10,871	-
		300	15-CS-11091202-013	4,608	-
		300	15-DG-11420004-045	18,829	-
		300	15-DG-11420004-219	227,841	58,112
		300	15-DG-11420004-220	26,048	9,145

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		300	16-DG-11420004-290	250,829	57,919
		300	16-DG-11420004-291	88,081	79,097
		300	16-DG-11420004-314	21,194	-
		300	17-DG-11420004-219	142,992	142,992
Total For Program - Cooperative Forestry Assistance				813,661	347,265
Urban and Community Forestry Program	10.675				
		300	11-DG-11420004-354	21,412	21,412
		300	15-DG-11420004-007	50,000	50,000
		300	17-DG-11420004-016	1,256	-
Total For Program - Urban and Community Forestry Program				72,668	71,412
Forest Legacy Program	10.676				
		300	14-DG-11420004-185	141	-
Total For Program - Forest Legacy Program				141	-
Forest Stewardship Program	10.678				
		300	11-DG-11420004-144	6,768	-
		300	13-DG-11420004-063	36,790	-
		300	16-DG-11420004-299	34,272	-
Total For Program - Forest Stewardship Program				77,830	-
Forest Health Protection	10.680				
		300	14-DG-11420004-233	17,492	-
		300	14-DG-11420004-255	80,606	-
		300	16-01-07	7,436	-
		300	16-DG-11420004-311	93,568	-
		300	17-01-07	144,162	-
		300	17-DG-11420004-203	2,598	-
		300	ESTIMATE	44,168	-
Total For Program - Forest Health Protection				390,030	-
Good Neighbor Authority	10.691				
		300	16-GN-11091200-008	20,402	-
		300	16-GN-11091200-012	31,672	-
Total For Program - Good Neighbor Authority				52,074	-
Environmental Quality Incentives Program	10.912				
		36	69-3A75-12-254	3,500	3,500
Total For Program - Environmental Quality Incentives Program				3,500	3,500
Total - U.S. Department of Agriculture				1,590,072,825	454,126,215
<u>U.S. Department of Commerce</u>					
Coastal Zone Management Administration Awards	11.419				
		300	NA14NOS4190080	211,762	157,796
		300	NA15NOS4190086	263,825	235,347
		300	NA16NOS4190085	361,244	290,703
		300	NA17NOS4190031	237,443	16,130
Total For Program - Coastal Zone Management Administration Awards				1,074,274	699,976
State and Local Implementation Grant Program	11.549				
		286	18-10-S13018	1,060,465	-
Total For Program - State and Local Implementation Grant Program				1,060,465	-
Total - U.S. Department of Commerce				2,134,739	699,976
<u>U.S. Department of Defence</u>					
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113				
		495	W912DY-16-2-0216	139,401	-
Total For Program - State Memorandum of Agreement Program for the Reimbursement of Technical Services				139,401	-
Military Construction, National Guard	12.400				
		110	W912L9-10-2-2003	6,143	-
		110	W912L9-11-2-2004	72,346	-
		110	W912L9-11-2-2006	(4,407)	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		110	W912L9-11-2-2007	4,407	-
		110	W912L9-16-2-2001	1,515,863	-
		110	W912L9-17-2-2001	82,845	-
Total For Program - Military Construction, National Guard				1,677,197	-
National Guard Military Operations and Maintenance (O&M) Projects	12.401				
		110	60900	3,410	-
		110	60900	6,787	-
		110	60900	8,587	-
		110	60900	10,818	-
		110	60900	18,628	-
		110	60900	18,824	-
		110	60900	46,840	-
		110	2016 ARNG APP5	3,895	-
		110	W912L9-10-2-1001	(97,411)	-
		110	W912L9-11-2-1007	706	-
		110	W912L9-11-2-1021T	(222)	-
		110	W912L9-11-2-1023T	222	-
		110	W912L9-12-2-1001	52	-
		110	W912L9-13-2-1001	(121,464)	-
		110	W912L9-13-2-1005	(5,096)	-
		110	W912L9-13-2-1021F	(468)	-
		110	W912L9-13-2-1024F	2,000	-
		110	W912L9-14-2-1001	29,722	-
		110	W912L9-14-2-1004	263	-
		110	W912L9-14-2-1005	(10,698)	-
		110	W912L9-14-2-1021F	(1,389)	-
		110	W912L9-14-2-1021T	24,395	-
		110	W912L9-14-2-1040	800	-
		110	W912L9-15-2-1001	85,481	-
		110	W912L9-15-2-1002	1,877	-
		110	W912L9-15-2-1003	(65,959)	-
		110	W912L9-15-2-1005	3,338	-
		110	W912L9-15-2-1011	5,950	-
		110	W912L9-15-2-1021T	3,408	-
		110	W912L9-16-2-1001	1,080,089	-
		110	W912L9-16-2-1002	(39,554)	-
		110	W912L9-16-2-1003	92,312	-
		110	W912L9-16-2-1004	104	-
		110	W912L9-16-2-1007	32,108	-
		110	W912L9-16-2-1010	92	-
		110	W912L9-16-2-1011	23,719	-
		110	W912L9-16-2-1021F	1,622	-
		110	W912L9-16-2-1021T	1,318	-
		110	W912L9-16-2-1023F	601	-
		110	W912L9-16-2-1023T	662	-
		110	W912L9-16-2-1024F	1,452	-
		110	W912L9-16-2-1040	4,596	-
		110	W912L9-17-2-1001	17,162,660	-
		110	W912L9-17-2-1002	1,015,807	-
		110	W912L9-17-2-1003	981,491	-
		110	W912L9-17-2-1004	134,156	-
		110	W912L9-17-2-1005	538,967	-
		110	W912L9-17-2-1007	1,017,303	-
		110	W912L9-17-2-1010	33,899	-
		110	W912L9-17-2-1011	19,492	-
		110	W912L9-17-2-1021T	437,922	-
		110	W912L9-17-2-1023F	181,976	-
		110	W912L9-17-2-1023F	406,293	-
		110	W912L9-17-2-1023T	219,053	-
		110	W912L9-17-2-1024F	442,650	-
		110	W912L9-17-2-1040	160,259	-
		110	W912L9-18-2-1001	14,896,287	-
		110	W912L9-18-2-1002	961,767	-
		110	W912L9-18-2-1003	1,479,547	-
		110	W912L9-18-2-1004	176,852	-
		110	W912L9-18-2-1005	1,201,035	-
		110	W912L9-18-2-1007	1,117,425	-
		110	W912L9-18-2-1010	58,041	-
		110	W912L9-18-2-1011	3,367	-
		110	W912L9-18-2-1014	5,996	-
		110	W912L9-18-2-1021F	990,525	-
		110	W912L9-18-2-1021T	916,752	-
		110	W912L9-18-2-1023F	405,691	-
		110	W912L9-18-2-1023T	505,341	-
		110	W912L9-18-2-1024F	1,112,289	-
		110	W912L9-18-2-1040	415,624	-
Total For Program - National Guard Military Operations and Maintenance (O&M) Projects				48,170,884	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
National Guard Challenge Program	12.404				
		110	W912L9-13-2-4001	(173)	-
		110	W912L9-16-2-4001	91,986	-
		110	W912L9-17-0-4001	2,799,325	-
		110	W912L9-17-2-4002	560,236	-
		110	W912L9-18-2-4002	757,443	-
Total For Program - National Guard Challenge Program				4,208,817	-
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610				
		38	HQ00051410017	8,970	-
Total For Program - Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies				8,970	-
Economic Adjustment Assistance for State Governments	12.617				
		38	HQ00051610003	1,153,528	50,000
		510	HQ00051610003	345	-
Total For Program - Economic Adjustment Assistance for State Governments				1,153,873	50,000
Total - U.S. Department of Defense				55,359,142	50,000
<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	(36,020)	(37,871)
		38	B-08-DI-18-0001	8,019,741	7,963,583
		38	B-10-DC-18-0001	386,364	386,364
		38	B-11-DC-18-0001	824,534	824,534
		38	B-12-DC-18-0001	1,786,393	1,786,393
		38	B-13-DC-18-0001	3,347,307	3,347,307
		38	B-14-DC-18-0001	3,354,026	3,354,026
		38	B-15-DC-18-0001	12,844,611	12,840,861
		38	B-16-DC-18-0001	6,057,238	5,712,437
		38	B-17-DC-18-0001	553,253	211,882
		300	B-08-DI-18-0001	721,953	-
Total For Program - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				37,859,400	36,389,516
Fair Housing Assistance Program State and Local	14.401				
		258	6PPLP0004	39,642	-
		258	FF205K 5008	86,743	-
		258	FF205K055008	139	-
		258	FF205K135008	41,042	-
		258	FF205K145008	15,912	-
		258	FF205K155008	110,225	-
		258	FF205K165008	105,470	-
		258	IFF205K075008	8,695	-
Total For Program - Fair Housing Assistance Program_State and Local				407,868	-
Total - U.S. Department of Housing and Urban Development				38,267,268	36,389,516
<u>U.S. Department of the Interior</u>					
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	300	S17AP20003	396,624	-
		300	S18AP20004	896,306	-
Total For Program - Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining				1,292,930	-
Abandoned Mine Land Reclamation (AMLR)	15.252				
		300	ESTIMATE	335,195	-
		300	S14AF20003	678,541	33,663
		300	S15AF20018	3,521,339	23,105
		300	S16AF20014	2,184,479	-
		300	S17AF20014	2,054,104	-
Total For Program - Abandoned Mine Land Reclamation (AMLR) Program				8,773,658	56,768
Fish and Wildlife Cluster					
Sport Fish Restoration	15.605	300	F15AF01312	109,670	-
		300	F16AF00050	119,469	-
		300	F16AF00054	672,497	-
		300	F16AF00180	77,978	77,978

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		300	F17AF00029	923,148	35,110
		300	F17AF00217	1,588,835	-
		300	F18AF00052	331,340	-
		300	F18AF00062	757,545	515
		300	F18AF00064	80,203	-
Total For Program - Sport Fish Restoration Program				4,660,685	113,603
Wildlife Restoration and Basic Hunter Education	15.611	300	G1670	664	-
		300	F14AF00350	104,122	-
		300	F14AF00351	8,090	-
		300	F14AF00460	(365)	-
		300	F14AF00511	325	-
		300	F15AF00072	119,158	119,158
		300	F15AF00073	50,778	-
		300	F15AF00484	296	-
		300	F15AF00518	10,868	-
		300	F15AF00703	28,402	-
		300	F15AF01208	79,210	-
		300	F15AF01208	448,859	-
		300	F15AF01341	29,925	29,925
		300	F16AF00244	49,963	49,963
		300	F16AF00429	196,832	-
		300	F16AF00430	163,924	-
		300	F16AF00431	338,258	-
		300	F16AF00435	362,239	-
		300	F16AF00436	261,753	-
		300	F16AF00492	4,714,261	-
		300	F16AF00524	170,306	-
		300	F16AF01054	40,000	-
		300	F16AF01261	552	459
		300	F17AF00196	1,549,949	-
		300	F17AF00214	460,000	-
		300	F17AF00420	691,676	-
		300	F17AF00463	133,059	-
		300	F17AF00638	63,186	-
		300	F17AF00638	322,018	-
		300	F17AF00820	329,487	-
		300	F18AF00065	47,344	-
Total For Program - Wildlife Restoration and Basic Hunter Education				10,775,139	199,505
Total for Cluster - Fish and Wildlife Cluster				15,435,824	313,108
Fish and Wildlife Management Assistance	15.608	300	F15AC00429	109,740	-
		300	F16AP00059	5,470	-
		300	F16AP00229	236,944	-
		300	F16AP01009	46,451	-
		300	F17AP00910	20,611	-
		300	F17AP00922	317	-
Total For Program - Fish and Wildlife Management Assistance				419,533	-
Cooperative Endangered Species Conservation Fund	15.615	300	F12AP00840	4,116	-
		300	F14AP00722	19,190	19,190
		300	F15AP01091	20,289	-
		300	F17AP00163	26,672	26,672
Total For Program - Cooperative Endangered Species Conservation Fund				70,267	45,862
Clean Vessel Act	15.616	495	F13AP00677	1,511	-
		495	F13AP00929	884	-
		495	F13AP00931	431	-
		495	F13AP00932	14,385	2,664
		495	F15AP00137	(87,309)	-
		495	F15AP00147	5,682	-
		495	F17AP01033	16,190	1,327
		495	F17AP01037	7,703	-
Total For Program - Clean Vessel Act				(40,523)	3,991
Enhanced Hunter Education and Safety	15.626	300	F14AF01195	60,524	-
		300	F17AF00677	57,361	-
Total For Program - Enhanced Hunter Education and Safety				117,885	-
State Wildlife Grants	15.634	300	F13AF00182	(6,188)	-
		300	F14AF00246	51,528	51,528
		300	F15AF00100	113,073	-
		300	F15AF00941	123,865	123,865
		300	F16AF00042	9,445	9,445
		300	F16AF00545	1,824	-
		300	F16AF00972	51,374	51,374
		300	F16AF01041	24,392	24,392
		300	F16AF01044	28,000	28,000

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		300	F16AF01092	61,514	61,514
		300	F17AF00055	198,696	-
		300	F17AF00610	12,170	12,170
		300	F17AF00858	105,394	-
		300	F17AF01149	2,773	2,773
		300	F18AF00082	16,061	-
Total For Program - State Wildlife Grants				<u>793,921</u>	<u>365,061</u>
Endangered Species Conservation - Recovery Implementation Funds	15.657				
		300	F16AP01066	18,252	18,252
		300	F17AP00294	3,876	-
Total For Program - Endangered Species Conservation Recovery Implementation Funds				<u>22,128</u>	<u>18,252</u>
Great Lakes Restoration	15.662				
		300	F15AP00413	97,210	-
		300	F16AC01133	9,725	-
		300	F16AP01037	83,161	-
		300	F17AP00354	66,100	-
Total For Program - Great Lakes Restoration				<u>256,196</u>	<u>-</u>
Historic Preservation Fund Grants-In-Aid	15.904				
		300	P16AF00050	332,655	311,790
		300	P17AF00046	513,631	228,912
		300	P18AF00019	95,841	-
Total For Program - Historic Preservation Fund Grants-In-Aid				<u>942,127</u>	<u>540,702</u>
Outdoor Recreation Acquisition, Development and Planning	15.916				
		300	18-00576	171,099	171,099
		300	18-00580	132,900	132,900
		300	18-00584	37,806	37,806
		300	18-00585	21,184	21,184
		300	18-00586	336,289	336,289
		300	18-00587	63,821	63,821
		300	18-00588	18,867	18,867
		300	18-00589	89,148	89,148
		300	18-00591	336	336
		300	18-00592	175,188	175,188
		300	18-00593	1,765	1,765
		300	18-00595	25,324	-
		300	18-00597	5,960	-
		300	18-00598	180,000	-
		300	18-00600	56,698	-
		300	18-00601	42,845	-
		300	18-00602	135,477	-
Total For Program - Outdoor Recreation Acquisition, Development and Planning				<u>1,494,707</u>	<u>1,048,403</u>
Total - U.S. Department of the Interior				<u>29,578,653</u>	<u>2,392,147</u>
<u>U.S. Department of Justice</u>					
Sexual Assault Services Formula Program	16.017				
		32	2013-KF-AX-0057	33,782	33,782
		32	2015-KF-AX-0049	93,201	93,201
		32	2016-KF-AX-0028	256,252	228,596
		32	2017-KF-AX-0045	157,132	152,808
Total For Program - Sexual Assault Services Formula Program				<u>540,367</u>	<u>508,387</u>
Juvenile Accountability Block Grants	16.523				
		32	2013-JB-FX-0008	99,129	99,129
Total For Program - Juvenile Accountability Block Grants				<u>99,129</u>	<u>99,129</u>
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528				
		22	2014-EW-AX-K0101	89,715	-
Total For Program - Enhanced Training and Services to End Violence and Abuse of Women Later in Life				<u>89,715</u>	<u>-</u>
Juvenile Justice and Delinquency Prevention	16.540				
		32	2013-MU-FX-0020	105,493	85,147
		32	2015-JF-FX-0033	87,739	370
		32	2016-JF-FX-0041	43,044	7,823
		32	2017-JF-FX-0021	21,644	21,644
		103	2013-MU-FX-0020	14,167	-
Total For Program - Juvenile Justice and Delinquency Prevention				<u>272,087</u>	<u>114,984</u>
Missing Children's Assistance	16.543				
		100	2014-MC-FX-K018	321,141	130,957
		100	2017-MC-FX-K008	10,910	10,910

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Total For Program - Missing Children's Assistance				332,051	141,867
State Justice Statistics Program for Statistical Analysis Centers	16.550				
		32	2014-BJ-CX-K038	56,795	-
		32	2016-BJ-CX-K028	9,412	-
Total For Program - State Justice Statistics Program for Statistical Analysis Centers				66,207	-
National Criminal History Improvement Program (NCHIP)	16.554				
		22	2015-RU-BX-K039	416,761	-
		22	2016-RU-BX-K013	556	-
		32	2016-RU-BX-K013	3,585	-
		100	2015-RU-BX-K039	550,961	-
		100	2016-RU-BX-K013	64,800	-
Total For Program - National Criminal History Improvement Program (NCHIP)				1,036,663	-
Crime Victim Assistance	16.575				
		32	2012-VA-GX-0017	1,688	-
		32	2013-VA-GX-0036	(4,701)	(4,701)
		32	2014-VA-GX-0062	425,722	348,338
		32	2015-VA-GX-0064	10,389,054	10,003,156
		32	2016-VA-GX-0017	8,960,622	8,928,586
		100	2016-VA-GX-0017	128,488	-
		410	2015-VA-GX-0064	222,000	-
Total For Program - Crime Victim Assistance				20,122,873	19,275,379
Crime Victim Compensation	16.576				
		32	2013-VC-GX-0031	60	-
		32	2014-VC-GX-0054	71,206	70,939
		32	2015-VC-GX-0054	1,035,645	873,047
		32	2016-VC-GX-0053	1,841,783	1,808,357
		32	2017-VC-GX-0015	1,947,258	1,903,252
Total For Program - Crime Victim Compensation				4,895,952	4,655,595
Crime Victim Assistance/Discretionary Grants	16.582				
		32	2015-VF-GX-0045	161,132	161,132
Total For Program - Crime Victim Assistance/Discretionary Grants				161,132	161,132
Violence Against Women Formula Grants	16.588				
		22	2016-WF-AX-0028	66,744	-
		22	2017-WF-AX-0055	45,264	-
		32	2014-WF-AX-0005	(2,594)	(2,594)
		32	2015-WF-AX-0020	311,950	287,645
		32	2016-WF-AX-0028	953,891	876,841
		32	2017-WF-AX-0055	1,046,796	1,038,758
		39	2017-WF-AX-0055	13,819	-
Total For Program - Violence Against Women Formula Grants				2,435,870	2,200,650
Residential Substance Abuse Treatment for State Prisoners	16.593				
		32	2014-RT-BX-0050	10,612	10,612
		32	2015-RT-BX-0012	45,223	40,969
		32	2016-RT-BX-0044	3,588	-
		615	2015-RT-BX-0012	22,969	-
		615	2016-RT-BX-0044	3,812	-
Total For Program - Residential Substance Abuse Treatment for State Prisoners				86,204	51,581

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
State Criminal Alien Assistance Program	16.606				
		615	2009-G7115-IN-AP	(2,569)	-
		615	2012-AP-BX-0031	93,819	-
Total For Program - State Criminal Alien Assistance Program				91,250	-
Project Safe Neighborhoods	16.609				
		32	2015-GP-BX-0001	613	-
		32	2016-GP-BX-0003	115,718	107,778
		32	2016-GP-BX-0004	55,355	55,355
Total For Program - Project Safe Neighborhoods				171,686	163,133
Public Safety Partnership and Community Policing Grants	16.710				
		100	2014AMWX0005	32,123	-
		100	2016AMWX0017	154,155	-
		100	2016HPWX0015	285,463	-
Total For Program - Public Safety Partnership and Community Policing Grants				471,741	-
PREA Program: Strategic Support for PREA Implementation	16.735				
		615	2013-RP-BX-0003	94,815	-
		615	2015-RP-BX-0008	69,338	-
Total For Program - PREA Program: Strategic Support for PREA Implementation				164,153	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738				
		32	2011-DJ-BX-2622	10	-
		32	2012-DJ-BX-0765	953	-
		32	2013-DJ-BX-0039	484	-
		32	2014-DJ-BX-1191	390,004	389,200
		32	2015-DJ-BX-1071	554,973	491,193
		32	2016-DJ-BX-0402	1,692,705	1,621,662
		100	2015-DJ-BX-1071	359,659	-
		100	2016-DJ-BX-0402	61,753	-
		610	2015-DJ-BX-1071	160,948	-
Total For Program - Edward Byrne Memorial Justice Assistance Grant Program				3,221,489	2,502,055
DNA Backlog Reduction Program	16.741				
		100	2015-DN-BX-0030	37,807	-
		100	2016-DN-BX-0031	591,557	-
		100	2017-DN-BX-0063	213,856	-
Total For Program - DNA Backlog Reduction Program				843,220	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742				
		32	2017-CD-BX-0024	2,374	-
		100	2016-CD-BX-0004	128,859	-
		100	2017-CD-BX-0024	10,347	-
Total For Program - Paul Coverdell Forensic Sciences Improvement Grant Program				141,580	-
Support for Adam Walsh Act Implementation Grant Program	16.750				
		615	2012-AW-BX-0052	47,105	-
		615	2013-AW-BX-0032	53,285	-
		615	2014-AW-BX-0049	6,166	-
		615	2017-AW-BX-0022	15,040	-
Total For Program - Support for Adam Walsh Act Implementation Grant Program				121,596	-
Edward Byrne Memorial Competitive Grant Program	16.751				
		615	2015-DS-BX-0013	220	-
		615	2016-XI-BX-0007	82,447	-
Total For Program - Edward Byrne Memorial Competitive Grant Program				82,667	-
Harold Rogers Prescription Drug Monitoring Program	16.754				
		250	2017-PM-BX-0005	1,887	-
Total For Program - Harold Rogers Prescription Drug Monitoring Program				1,887	-
Second Chance Act Reentry Initiative	16.812				
		615	2016-CZ-BX-0018	374,412	-
Total For Program - Second Chance Act Reentry Initiative				374,412	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
NICS Act Record Improvement Program	16.813				
		22	2014-NS-BX-K016	(71)	-
		22	2015-NS-BX-K022	673,123	-
		32	2015-NS-BX-K022	2,388	-
Total For Program - NICS Act Record Improvement Program				675,440	-
Juvenile Justice Reform and Reinvestment Demonstration Program	16.821				
		610	2016-VE-FX-0010	340,183	-
Total For Program - Juvenile Justice Reform and Reinvestment Demonstration Program				340,183	-
Comprehensive Opioid Abuse Site-Based Program	16.838				
		32	2017-AR-BX-K023	558	-
Total For Program - 2017 Opioid Abuse Program				558	-
Other Assistance - Drug Enforcement Administration	16.U01				
		100	2017-70	207,546	-
		100	2018-65	60,715	-
Total For Program - Other Assistance - Drug Enforcement Administration				268,261	-
Total - U.S. Department of Justice				37,108,373	29,873,892
<u>U.S. Department of Labor</u>					
Labor Force Statistics	17.002				
		510	LM-28249-17-75-J-18	347,585	-
		510	LM-30598-18-75-J-18	953,643	-
Total For Program - Labor Force Statistics				1,301,228	-
Compensation and Working Conditions	17.005				
		225	OS-28280-17-75-J-18	31,850	-
		225	OS-30629-18-75-J-18	92,535	-
Total For Program - Compensation and Working Conditions				124,385	-
Registered Apprenticeship	17.201				
		510	AP-30077-16-60-A-18	452,953	371,166
		515	AP-30077-16-60-A-18	117,088	-
Total For Program - Registered Apprenticeship				570,041	371,166
Employment Service Cluster					
Employment Service/Wagner-Peyser Funded Activities	17.207				
		510	DI-23800-12-75-A-18	(66)	(66)
		510	ES-26018-14-55-A-18	(10,892)	-
		510	ES-27489-15-5-A-18	9,440	-
		510	ES-29411-16-55-A-18	1,109,012	128,058
		510	ES-30987-17-55-A-18	8,836,894	1,030,113
		510	ES-31846-18-55-A-18	31	-
		510	ESTIMATE	410,863	9,228
Total For Program - Employment Service/Wagner-Peyser Funded Activities				10,355,282	1,167,333
Disabled Veterans' Outreach Program (DVOP)	17.801				
		510	DV-26636-15-55-5-18	147	-
		510	DV-26636-15-55-5-18	914	-
		510	DV-26636-15-55-5-18	1,261	-
		510	DV-30014-17-55-5-18	1,689,083	116,739
		510	DV-31505-18-55-5-18	2,266,713	150,040
Total For Program - Disabled Veterans' Outreach Program (DVOP)				3,958,118	266,779
Total for Cluster - Employment Service Cluster				14,313,400	1,434,112
Unemployment Insurance	17.225				
		510	ESTIMATE	597,170	343,100
		8510	ESTIMATE	250,126,637	-
		510	UI-25202-14-55-A-18	(85)	(85)
		510	UI-26533-15-55-A-18	(853)	-
		510	UI-27861-16-55-A-18	403,892	-
		510	UI-27905-15-55-A-18	166,888	-
		510	UI-27975-16-55-A-18	253,914	(12,951)
		510	UI-28130-16-60-A-18	(12,447)	(6,646)
		510	UI-29840-17-55-A-18	11,419,659	14,048
		510	UI-29895-17-55-A-18	489,278	-
		510	UI-29895-17-55-A-18	742,418	-
		510	UI-30216-17-60-A-18	3,690,477	-
		510	UI-31292-18-55-A-18	22,218,751	83,241

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		510	UI-31292-18-A-18	60	-
		510	UI-31341-18-55-A-18	657,842	-
		510	UI-31341-18-55-A-18	1,679,285	-
Total For Program - Unemployment Insurance				292,432,886	420,707
Senior Community Service Employment Program	17.235				
		510	AD-29556-16-55-A-18	320,903	317,339
		510	AD-30405-17-55-A-18	1,755,835	1,732,294
Total For Program - Senior Community Service Employment Program				2,076,738	2,049,633
Trade Adjustment Assistance	17.245				
		510	TA-24341-13-55-A-18	204	-
		510	TA-25286-14-55-A-18	386	-
		510	TA-26723-15-55-A-18	458,109	(8,838)
		510	TA-28049-16-55-A-18	3,719,568	90,179
		510	TA-30487-17-55-A-18	924,113	24,887
Total For Program - Trade Adjustment Assistance				5,102,380	106,228
WIOA Cluster					
WIOA Adult Program	17.258				
		510	AA-25352-14-55-A-18	4,475	4,467
		510	AA-26778-15-55-A-18	234,255	211,706
		510	AA-28315-16-55-A-18	4,803,741	4,599,541
		510	AA-30957-17-55-A-18	8,136,438	6,661,856
Total For Program - WIOA Adult Program				13,178,909	11,477,570
WIOA Youth Activities	17.259				
		510	AA-26778-15-55-A-18	123,089	48,551
		510	AA-28315-16-55-A-18	7,331,928	7,329,801
		510	AA-30957-17-55-A-18	8,220,968	7,433,744
Total For Program - WIOA Youth Activities				15,675,985	14,812,096
WIOA Dislocated Worker Formula Grants	17.278				
		510	AA-25352-14-55-A-18	72,593	8,767
		510	AA-26778-15-55-A-18	852,293	535,585
		510	AA-28315-16-55-A-18	5,323,032	5,328,431
		510	AA-30957-17-55-A-18	8,150,835	7,408,070
Total For Program - WIOA Dislocated Worker Formula Grants				14,398,753	13,280,853
Total for Cluster - WIA Cluster				43,253,647	39,570,519
WIOA Pilots, Demonstrations, and Research Projects	17.261				
		258	WB-29576-16-60-A-18	200,201	-
		510	MI-25894-14-60-A-18	(55,247)	-
		510	MI-30765-17-60-A-18	203,298	30,086
Total For Program - WIOA Pilots, Demonstrations, and Research Projects				348,252	30,086
Work Opportunity Tax Credit Program (WOTC)	17.271				
		510	ES-29411-16-55-A-18	154,674	-
		510	WT-31547-18-55-A-18	113,470	-
Total For Program - Work Opportunity Tax Credit Program (WOTC)				268,144	-
Temporary Labor Certification for Foreign Workers	17.273				
		510	FL-29086-16-55-A-18	4,309	-
		510	FL-30814-17-55-A-18	83,673	-
Total For Program - Temporary Labor Certification for Foreign Workers				87,982	-
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277				
		510	DW-29778-16-60-A-18	141,343	-
		510	EM-27352-15-60-A-18	403,935	174,797
Total For Program - WIOA National Dislocated Worker Grants / WIA National Emergency Grants				545,278	174,797
WIOA Dislocated Worker National Reserve Technical Assistance and Training	17.281				
		510	MI-27246-15-60-A-18	2,769	2,769
Total For Program - WIOA Dislocated Worker National Reserve Technical Assistance and Training				2,769	2,769

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Apprenticeship USA Grants	17.285	510	AP-29236-16-55-A-18	177,775	-
Total For Program - Apprenticeship USA Grants				177,775	-
Occupational Safety and Health State Program	17.503	225	SP-28962-SP7	600,747	-
		225	SP-35006-SP8	1,605,380	-
Total For Program - Occupational Safety and Health State Program				2,206,127	-
Consultation Agreements	17.504				
		225	CS-28918-CS7	195,986	-
		225	CS-30016-CS8	706,842	-
Total For Program - Consultation Agreements				902,828	-
<b>Total - U.S Department of Labor</b>				<b>363,713,860</b>	<b>44,160,017</b>
<u>U.S. Department of Transportation</u>					
Airport Improvement Program	20.106	800	3-18-0000-015-2017	181,996	-
Total For Program - Airport Improvement Program				181,996	-
Highway Research and Development Program	20.200				
		800	15X0445060	19,863	-
Total For Program - Highway Research and Development Program				19,863	-
Highway Planning and Construction Cluster					
Highway Planning and Construction	20.205	100	N4510.816	340,934	-
		300	4510.802	666	-
		300	EST - RT17004	2,583	-
		300	ESTIMATE	12,201	-
		300	N4510.812	96,737	-
		300	N4510.816	36,257	-
		300	RT14009	627	627
		800	4510.802	68,085,483	9,614,221
		800	63200	6,938,183	423,380
		800	63200	117,583,082	2,321,952
		800	Agreement No. 234-16	2,905,120	-
		800	Estimated \$	(2,049,827)	197,808
		800	Estimated \$	(1,659,307)	2,397
		800	estimated \$	(1,098,892)	-
		800	N4510.770	5,693,475	1,217,034
		800	N4510.774	18,157,631	3,808,022
		800	N4510.812	455,707,707	26,790,966
		800	N4510.816	328,888,344	7,425,390
		800	RTA-000-1661	(2,352,887)	-
		800	various	1,676,184	442,871
		800	various	4,228,118	385,544
Total For Program - Highway Planning and Construction				1,003,192,419	52,630,212
Recreational Trails Program	20.219	300	ESTIMATE	7,360	-
		300	FT10(010)	42,274	42,274
		300	RT10(007)	2,820	2,820
		300	RT13(001)	120,168	-
		300	RT13(006)	392	392
		300	RT13(007)	133,285	133,285
		300	RT13(009)	85,012	85,012
		300	RT14(001)	9,022	-
		300	RT14(002)	164,975	-
		300	RT14005	10,039	10,039
		300	RT14007	145,040	145,040
		300	RT15(001)	(337)	-
		300	RT15(002)	200,927	-
		300	RT15(003)	28,198	-
		300	RT15(004)	28,826	28,826
		300	RT15(005)	3,200	3,200
		300	RT15(006)	1,273	1,273
		300	RT15(007)	4,913	4,913
		300	RT16001	56,669	-
		300	RT16003	8,016	-
		300	RT16006	23,223	-
		300	RT16007	10,000	-
Total For Program - Recreational Trails Program				1,085,295	457,074

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Federal Lands Access Program	20.224	800	ESTIMATE	560,584	1,511
Total For Program - Federal Lands Access Program				560,584	1,511
Total for Cluster - Highway Planning and Construction Cluster				1,004,838,298	53,088,797
Motor Carrier Safety Assistance	20.218	100	FM-MCG-0316-16-01-00	522,809	-
		100	FM-MCG-0360-17	3,659,443	-
		100	FMMHP-0247-16-01-00	326,896	-
		100	FM-MNE-0260-16-01	198,958	-
Total For Program - Motor Carrier Safety Assistance				4,708,106	-
Performance and Registration Information Systems Management	20.231	90	FM-PZG-0050-15-01-00	16,816	-
		90	FM-PZG-0071-16-01-00	55,387	-
Total For Program - Performance and Registration Information Systems Management				72,203	-
Commercial Driver's License Program Implementation Grant	20.232				
		22	FM-CDL-0190-15-01-00	227,332	-
		22	FM-CDL-0258-16-01-00	85,836	-
		235	FM-CDL-0254-16-01-00	255,552	-
Total For Program - Commercial Driver's License Program Implementation Grant				568,720	-
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237				
		90	FM-CVN-0093-15-01-00	41,200	-
		90	FM-CVN-0113-16-01-00	189,813	-
		90	FM-CVN-0114-16-01-00	237,584	-
		100	FMMHP-0276-17	1,058,575	-
Total For Program - Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements				1,527,172	-
High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants	20.319				
		800	FR-HSR-0122-12-01-00	510,471	-
Total For Program - High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants				510,471	-
Formula Grants for Rural Areas	20.509				
		800	IN-18-X033-00	1,884	-
		800	IN-2016-019-00	13,563,914	10,715,342
		800	IN-2017-016-00	4,789,737	3,584,984
Total For Program - Formula Grants for Rural Areas				18,355,535	14,300,326
Federal Transit Cluster					
Bus and Bus Facilities Formula Program	20.526	800	IN-2017-016-00	1,152,538	850,822
Total For Program - Bus and Bus Facilities Formula Program				1,152,538	850,822
Total for Cluster - Federal Transit Cluster				1,152,538	850,822
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	800	IN-16-X006-00	(1,949)	-
		800	IN-16-X010-00	7,253	-
		800	IN-2016-021-00	1,158,764	-
		800	IN-2017-010-00	1,036,639	-
		800	IN-X015-01	242,448	122,270
Total For Program - Enhanced Mobility of Seniors and Individuals with Disabilities				2,443,155	122,270
Total for Cluster - Transit Services Programs Cluster				2,443,155	122,270
Highway Safety Cluster					
State and Community Highway Safety	20.600	32	18X9204020IN16	(7,688)	-
		32	18X9204020IN16	237,893	217,293
		32	18X9204020IN17	2,628,236	2,033,844
		32	18X9205464IN15	72,067	72,067
		32	18X9205464IN16	136,719	136,719
		32	18X9205464IN17	3,339	3,339
		32	ESTIMATE	17,406	-
		32	ESTIMATE	1,109,229	700,821

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		100	18X9204020IN17	191,310	-
		100	ESTIMATE	503,104	-
		230	18X9205464IN17	218,399	-
Total For Program - State and Community Highway Safety				<u>5,110,014</u>	<u>3,164,083</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601				
		32	18X920405diN15	155,192	155,192
		32	18X920405diN17	1,580,992	1,068,228
		39	18X920405diN17	58,425	-
		100	18X920405diN17	172,048	-
Total For Program - Alcohol Impaired Driving Countermeasures Incentive Grants I				<u>1,966,657</u>	<u>1,223,420</u>
Occupant Protection Incentive Grants	20.602				
		32	18X920405bIN16	5,473	5,473
		32	18X920405bIN17	583,381	417,394
Total For Program - Occupant Protection Incentive Grants				<u>588,854</u>	<u>422,867</u>
State Traffic Safety Information System Improvement Grants	20.610				
		22	18X920405ciN15	148,317	-
		22	18X920405ciN17	218,879	-
		32	18X920405ciN17	142,086	-
		100	18X920405ciN17	45,580	-
		115	18X920405ciN17	119,348	-
		385	18X920405ciN15	8,201	-
		385	18X920405ciN17	14,667	-
		400	18X920405ciN17	40,106	-
Total For Program - State Traffic Safety Information System Improvement Grants				<u>737,184</u>	<u>-</u>
Incentive Grant Program to Prohibit Racial Profiling	20.611				
		22	69A37518300001906IN0	245,123	-
Total For Program - Incentive Grant Program to Prohibit Racial Profiling				<u>245,123</u>	<u>-</u>
Incentive Grant Program to Increase Motorcyclist Safety	20.612				
		32	18X920405fiN17	100,000	-
Total For Program - Incentive Grant Program to Increase Motorcyclist Safety				<u>100,000</u>	<u>-</u>
National Priority Safety Programs	20.616				
		32	69A3751830000405BINH	520	520
		32	69A3751830000405CINO	59,157	22,189
		32	69A3751830000405CINL	320,437	111,937
		32	69A3751830000405FINO	3,605	-
		39	69A3751830000405CINL	111,646	-
		100	69A3751830000405CINL	506,862	-
		115	69A3751830000405CINL	529,102	-
		235	69A3751830000405CINO	250,515	-
		400	69A3751830000405CINO	115,167	-
Total For Program - National Priority Safety Programs				<u>1,897,011</u>	<u>134,646</u>
Total for Cluster - Highway Safety Cluster				<u>10,644,843</u>	<u>4,945,016</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608				
		32	ESTIMATE	275,499	275,499
Total For Program - Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>275,499</u>	<u>275,499</u>
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614				
		100	DTNH2217H00126	134,479	-
Total For Program - National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements				<u>134,479</u>	<u>-</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703				
		385	HM-HMP-0368-13-01-00	2	-
		385	HM-HMP-0548-16-01-00	64,103	7,031
		385	HM-HMP-0548-16-01-00	267,828	265,550
		385	HM-HMP-0498-15-01-00	4,058	-
Total For Program - Interagency Hazardous Materials Public Sector Training and Planning Grants				<u>335,991</u>	<u>272,581</u>

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
PHMSA Pipeline Safety Program One Call Grant	20.721				
		200	69A3801730012PSBG	368,028	-
		200	69A3801730053PSBL	5,427	-
		200	ESTIMATE	754,963	-
Total For Program - PHMSA Pipeline Safety Program One Call Grant				1,128,418	-
Surface Transportation Discretionary Grants for Capital Investment	20.932				
		800	Milton & Madison	(3,816)	-
Total For Program - Surface Transportation _ Discretionary Grants for Capital Investment				(3,816)	-
Total - U.S. Department of Transportation				1,046,893,471	73,855,311
<u>Equal Employment Opportunity Commission</u>					
Employment Discrimination_State and Local Fair Employment Practices Agency Contracts	30.002				
		258	EEC45015C0038	44,051	-
		258	EEC45015C0038	129,222	-
		258	EEC45015C0038P00004	120	-
		258	EECCN090026-120007	7,282	-
Total For Program - Employment Discrimination_State and Local Fair Employment Practices Agency Contracts				180,675	-
Total - Equal Employment Opportunity Commission				180,675	-
<u>General Services Administration</u>					
Donation of Federal Surplus Personal Property	39.003				
		61	Noncash Assistance	972,499	-
Total For Program - Donation of Federal Surplus Personal Property				972,499	-
Total - General Services Administration				972,499	-
<u>National Endowment for the Arts</u>					
Promotion of the Arts Partnership Agreements	45.025				
		705	15-6100-2016	164,256	163,892
		705	16-6100-2018	271,541	152,494
		705	17-6100-2012	163,250	150,550
Total For Program - Promotion of the Arts Partnership Agreements				599,047	466,936
Total - National Endowment for the Arts				599,047	466,936
<u>National Endowment for the Humanities</u>					
Promotion of the Humanities Division of Preservation and Access	45.149				
		730	PJ-50086-11	62,630	-
Total For Program - Promotion of the Humanities Division of Preservation and Access				62,630	-
Total - National Endowment for the Humanities				62,630	-
<u>Institute of Museum and Library Service</u>					
Grants to States	45.310				
		615	LS-00-17-0015-17	2,116	-
		730	LS-00-16-0015-16	619,855	155,819
		730	LS-00-17-0015-17	2,588,415	341,236
Total For Program - Grants to States				3,210,386	497,055
Total - Institute of Museum and Library Service				3,210,386	497,055
<u>U.S. Department of Veterans Affairs</u>					
All-Volunteer Force Educational Assistance	64.124				
		160	V101 (223C) P-5617	(13,691)	-
		160	V101 (223C) P-5717	141,409	-
		160	V101 (223C) P-5817	319,576	-
		160	V101(223C)P-5317	(1,335)	-
		160	V101(223C)P-5417	(833)	-
		160	V101(223C)P-5517	(5,326)	-
Total For Program - All-Volunteer Force Educational Assistance				439,800	-
Total - U.S. Department of Veterans Affairs				439,800	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
<b>Environmental Protection Agency</b>					
State Indoor Radon Grants	66.032	400	K1-00E13110 - 0	48,500	18,336
Total For Program - State Indoor Radon Grants				48,500	18,336
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034				
		495	PM-98577308	1,017,212	-
		495	PM-98577309-0	192,441	-
Total For Program - Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				1,209,653	-
State Clean Diesel Grant Program	66.040				
		495	DS-00E66703	398,087	102,000
		495	DS-00E66704-0	141,161	135,000
Total For Program - State Clean Diesel Grant Program				539,248	237,000
Multipurpose Grants to States and Tribes	66.204	400	AA-00E02036-0	34,930	-
		495	AA-00E02036-0	126,989	-
Total For Program - 2016 Tox Watch Multipurpose Grant Air and Water				161,919	-
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	495	I00E01480-0	29,891	-
		495	I-96555712	93,375	88,398
Total For Program - Water Pollution Control State, Interstate, and Tribal Program Support				123,266	88,398
State Underground Water Source Protection	66.433				
		300	G-99590117-0	52,135	-
Total For Program - State Underground Water Source Protection				52,135	-
Water Quality Management Planning	66.454				
		495	C6-00E72013	875	-
		495	C6-00E72014	27,834	27,834
		495	C6-00E72015	114,219	-
		495	C6-00E72016-0	56,995	-
		495	C6-00E72017	10,732	10,732
Total For Program - Water Quality Management Planning				210,655	38,566
Nonpoint Source Implementation Grants	66.460				
		300	C9-97548217-0	191	-
		495	97548215	812,316	384,110
		495	C9-97548212-0	327,237	-
		495	C9-97548213-0	317,320	214,323
		495	C9-97548214-0	762,898	510,080
		495	C9-97548216	615,670	93,911
		495	C9-97548217-0	885,626	47,083
		495	C9-97548218-0	126,151	-
Total For Program - Nonpoint Source Implementation Grants				3,847,409	1,249,507
Regional Wetland Program Development Grants	66.461				
		495	CD00E02071	24,943	-
Total For Program - Regional Wetland Program Development Grants				24,943	-
Drinking Water State Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds	66.468	495	FS-98548604	366,602	-
Total For Program - Capitalization Grants for Drinking Water State Revolving Funds				366,602	-
Total for Cluster - Drinking Water State Revolving Fund Cluster				366,602	-
Great Lakes Program	66.469				
		36	O0E01408-0	42,800	-
		300	GL-00E01506-0	555,754	452,480
		300	GL-00E01965-0	82,252	-
		300	GLO1E00724	135,349	-
		495	GL-00E01506-0	293,368	-
		495	GL-00E01895	108,788	-
		495	GL-00E01924-1	149,648	4,872

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		495	GL-00E02085-0	59,600	59,600
		495	GL-00E02314-0	3,610	-
		495	GL00E02315	1,469	1,469
		495	GL01E00724	<u>257,940</u>	<u>10,588</u>
Total For Program - Great Lakes Program				<u>1,690,578</u>	<u>529,009</u>
Beach Monitoring and Notification Program Implementation Grants	66.472				
		300	CU06E73102	11,110	-
		495	CU06E73102	167,155	137,681
		495	CU07E73102	<u>19,142</u>	<u>-</u>
Total For Program - Beach Monitoring and Notification Program Implementation Grants				<u>197,407</u>	<u>137,681</u>
Performance Partnership Grants	66.605				
		495	BG-985432-12	(1,877)	-
		495	BG-98543213	5,391	-
		495	ESTIMATE	6,561,686	2,512
		495	ESTIMATE	<u>10,052,953</u>	<u>2,958</u>
Total For Program - Performance Partnership Grants				<u>16,618,153</u>	<u>5,470</u>
Environmental Information Exchange Network Grant Program and Related Assistance	66.608				
		495	OS83674001-0	<u>283,050</u>	<u>-</u>
Total For Program - Environmental Information Exchange Network Grant Program and Related Assistance				<u>283,050</u>	<u>-</u>
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707				
		400	PB-00E44708-0	<u>328,541</u>	<u>-</u>
Total For Program - TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals				<u>328,541</u>	<u>-</u>
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802				
		495	V03E00994-1	148,440	-
		495	V05E00780-0	47,629	-
		495	V06E00780-0	458,536	-
		495	V-07E00780-0	<u>79,236</u>	<u>-</u>
Total For Program - Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements				<u>733,841</u>	<u>-</u>
Underground Storage Tank Prevention, Detection and Compliance Program	66.804				
		495	L-00E49705	189,054	-
		495	L-00E49706-0	<u>310,394</u>	<u>-</u>
Total For Program - Underground Storage Tank Prevention, Detection and Compliance Program				<u>499,448</u>	<u>-</u>
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805				
		495	LS00598120-0	<u>2,211,673</u>	<u>-</u>
Total For Program - Leaking Underground Storage Tank Trust Fund Corrective Action Program				<u>2,211,673</u>	<u>-</u>
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809				
		495	ESTIMATE	28,123	-
		495	VC-03E00771	16,147	-
		495	VC-04E00771	<u>113,437</u>	<u>-</u>
Total For Program - Superfund State and Indian Tribe Core Program Cooperative Agreements				<u>157,707</u>	<u>-</u>
State and Tribal Response Program Grants	66.817				
		495	RP00E14610	251,329	-
		495	RP00E14611-0	<u>376,106</u>	<u>-</u>
Total For Program - State and Tribal Response Program Grants				<u>627,435</u>	<u>-</u>
Brownfields Assessment and Cleanup Cooperative Agreements	66.818				
		495	BF-00E48101	<u>2,380</u>	<u>-</u>
Total For Program - Brownfields Assessment and Cleanup Cooperative Agreements				<u>2,380</u>	<u>-</u>
Total - Environmental Protection Agency				<u>29,934,543</u>	<u>2,303,967</u>

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
<u>U.S. Department of Energy</u>					
State Energy Program	81.041	266	DE-EE0006210	(120)	-
		266	DE-EE0007473	263,577	-
Total For Program - State Energy Program				263,457	-
Total - U.S. Department of Energy				263,457	-
<u>U.S. Department of Education</u>					
Adult Education - Basic Grants to States	84.002	510	V002A150014	479,270	469,217
		510	V002A160014	5,042,860	3,142,350
		510	V002A170014	2,973,846	2,179,078
		615	V002A160014	715,651	-
		615	V002A170014	146,477	-
Total For Program - Adult Education - Basic Grants to States				9,358,104	5,790,645
Title I Grants to Local Educational Agencies	84.010	700	S010A150014	6,096,458	5,435,303
		700	S010A160014	108,747,314	108,871,993
		700	S010A170014	137,823,600	136,767,174
Total For Program - Title I Grants to Local Educational Agencies				252,667,372	251,074,470
Migrant Education State Grant Program	84.011	700	S011A150014	1,185,329	1,185,318
		700	S011A160014	2,497,159	2,370,101
		700	S011A170014	945,647	689,151
Total For Program - Migrant Education State Grant Program				4,628,135	4,244,570
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	615	S013A150014	59,643	-
		615	S013A160014	124,347	-
		615	S013A170014	175,505	-
Total For Program - Title I State Agency Program for Neglected and Delinquent Children and Youth				359,495	-
<u>Special Education Cluster</u>					
Special Education Grants to States	84.027	550	H027A150084	8,688	8,688
		550	H027A160084	4,500	4,500
		550	H027A170084	117,658	117,658
		560	H027A140084	367	-
		560	H027A150084	11,239	-
		560	H027A160084	161,809	-
		560	H027A170084	474	-
		615	H027A150084	4,288	-
		615	H027A160084	134,786	-
		615	H027A170084	53,525	-
		700	H027A150084	20,686,114	20,672,182
		700	H027A160084	96,877,785	85,540,356
		700	H027A170084	137,639,308	136,583,174
Total For Program - Special Education Grants to States				255,700,541	242,926,558
Special Education Preschool Grants	84.173	700	H173A150104	449,078	449,078
		700	H173A160104	3,145,585	3,145,585
		700	H173A170104	4,614,030	4,614,030
Total For Program - Special Education Preschool Grants				8,208,693	8,208,693
Total for Cluster - Special Education Cluster (IDEA)				263,909,234	251,135,251
Career and Technical Education -- Basic Grants to States	84.048	36	V048A170014	120,000	-
		385	V048A170014	3,854	-
		510	V048A150014	602,401	552,324
		510	V048A160014	1,169,232	854,578
		510	V048A170014	4,912,422	4,857,917
		615	V048A160014	13,022	-
		615	V048A170014	127,549	-
		700	V048A150014	2,073,970	1,812,324
		700	V048A160014	7,894,816	6,981,795
		700	V048A170014	7,143,872	6,886,658
Total For Program - Career and Technical Education -- Basic Grants to States				24,061,138	21,945,596

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
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Rehabilitation Services Vocational Rehabilitation Grants to States	84.126				
		497	ESTIMATE	1,534,402	-
		497	FY17 SSA/VR	276,767	150,642
		497	H126A160019 - 16A	3,117,502	-
		497	H126A170019-17C	30,424,945	-
		497	H126A180019-18A	24,058,816	-
		510	H126A170019-17C	35,180	-
Total For Program - Rehabilitation Services Vocational Rehabilitation Grants to States				59,447,612	150,642
Rehabilitation Services Client Assistance Program	84.161				
		44	H161A150015	(12)	-
		44	H161A170015	89,614	-
		44	H161A180015	96,710	-
Total For Program - Rehabilitation Services Client Assistance Program				186,312	-
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177				
		497	H177B170014-17B	217,108	217,108
		497	H177B180014-18D	363,103	-
Total For Program - Rehabilitation Services Independent Living Services for Older Individuals Who are Blind				580,211	217,108
Special Education-Grants for Infants and Families	84.181				
		497	H181A160030	9,137,737	-
		497	H181A170030	9,138,840	-
Total For Program - Special Education-Grants for Infants and Families				18,276,577	-
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187				
		497	H187A17170020	198,497	-
Total For Program - Supported Employment Services for Individuals with the Most Significant Disabilities				198,497	-
Education for Homeless Children and Youth	84.196				
		700	7000S196A150015	67,460	62,874
		700	S196A160015	603,422	604,024
		700	S196A170015	690,377	574,320
Total For Program - Education for Homeless Children and Youth				1,361,259	1,241,218
Program of Protection and Advocacy of Individual Rights	84.240				
		44	60410	5,000	-
		44	H240A150015	(13)	-
		44	H240A160015	(16)	-
		44	H240A170015	47,686	-
		44	H240A180015	133,551	-
Total For Program - Program of Protection and Advocacy of Individual Rights				186,208	-
Charter Schools	84.282				
		700	U282A100027	2,462,326	2,405,236
		700	U282A170017	125,902	7,500
Total For Program - Charter Schools				2,588,228	2,412,736
Twenty-First Century Community Learning Centers	84.287				
		700	S287A150014	8,584,490	8,421,284
		700	S287C160014	16,229,281	15,947,378
		700	S287C170014	212,262	33,597
Total For Program - Twenty-First Century Community Learning Centers				25,026,033	24,402,259
Special Education - State Personnel Development	84.323				
		700	7000H323A150004	1,009,675	980,636
Total For Program - Special Education - State Personnel Development				1,009,675	980,636
Specter US DOE	84.331				
		615	2016 1241	7,600	-
Total For Program - Specter US DOE				7,600	-
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334				
		719	P334S160023	318,510	-
Total For Program - Gaining Early Awareness and Readiness for Undergraduate Programs				318,510	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
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Rural Education	84.358				
		700	S358B150014	479,370	479,370
		700	S358B160014	718,658	717,843
		700	S358B170014	266,630	245,086
Total For Program - Rural Education				1,464,658	1,442,299
English Language Acquisition State Grants	84.365				
		700	S365A150014	3,190,783	3,190,713
		700	S365A160014	3,474,855	3,379,444
		700	S365A170014	2,945,630	2,756,226
Total For Program - English Language Acquisition State Grants				9,611,268	9,326,383
Mathematics and Science Partnerships	84.366				
		700	S366B150015	699,799	694,387
		700	S366B160015	1,787,717	1,754,207
Total For Program - Mathematics and Science Partnerships				2,487,516	2,448,594
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367				
		700	S367A150013	15,080,367	14,918,705
		700	S367A160013	16,631,535	16,064,383
		700	S367A170013	5,479,501	5,423,501
		719	S367B150014	584,698	584,581
		719	S367B160014	332,789	332,678
Total For Program - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				38,108,890	37,323,848
Grants for State Assessments and Related Activities	84.369				
		700	S369A150015	7,626	-
		700	S369A160015	5,997,143	-
		700	S369A170015	5,741,318	-
Total For Program - Grants for State Assessments and Related Activities				11,746,087	-
Statewide Longitudinal Data Systems	84.372				
		700	R372A120027	42,000	-
Total For Program - Statewide Longitudinal Data Systems				42,000	-
School Improvement Grants Cluster					
School Improvement Grants	84.377				
		700	S377A130015	1,046,229	1,046,229
		700	S377A140015	6,202,495	6,165,254
		700	S377A150015	37,757	-
		700	S377A160015	26,558	-
Total For Program - School Improvement Grants				7,313,039	7,211,483
Total for Cluster - School Improvement Grants Cluster				7,313,039	7,211,483
College Access Challenge Grant Program	84.378				
		719	P378A140012	(6,000)	(6,000)
Total For Program - College Access Challenge Grant Program				(6,000)	(6,000)
Student Support and Academic Enrichment Program	84.424				
		700	S424A170015	871,805	756,209
Total For Program - 2017 Student Support and Academic Enrichment Grant				871,805	756,209
Total - U.S. Department of Education				735,809,463	622,097,947
<u>U.S. Election Assistance Commission</u>					
Help America Vote Act Requirements Payments	90.401				
		63	60300	941	-
		63	IN0809RP01	4,088	-
		63	IN10RP01	1,331	-
Total For Program - Help America Vote Act Requirements Payments				6,360	-
Total - U.S. Election Assistance Commission				6,360	-
<u>U.S. Department of Health and Human Services</u>					
DASIS-State Outcome Measurement and Management System -Contractor	93.U01				
		410	62130	113,633	-
Total For Program - DASIS-State Outcome Measurement and Management System - Contractor				113,633	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Medical Reserve Corps Small Grant Program	93.008	351	1 HITEP150032-01-00	1,682	-
		351	5 HITEP150032-02-00	439	-
		351	MRC 18-2578	<u>1,029</u>	-
Total For Program - Medical Reserve Corps Small Grant Program				<u>3,150</u>	-
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	498	17AAINT7EA	<u>98,224</u>	-
Total For Program - Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation				<u>98,224</u>	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	498	17AAINT7OM	96,564	94,049
		498	ESTIMATE	<u>178,595</u>	<u>111,221</u>
Total For Program - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				<u>275,159</u>	<u>205,270</u>
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	498	16AAINT3PH	270	270
		498	17AAINT3PH	296,062	265,679
		498	ESTIMATE	<u>62,803</u>	<u>53,437</u>
Total For Program - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				<u>359,135</u>	<u>319,386</u>
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	498	16AAINT3SS	15,631	15,631
		498	17AAINT3SS	5,164,283	5,123,916
		498	ESTIMATE	<u>1,412,667</u>	<u>1,299,333</u>
Total For Program - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers				<u>6,592,581</u>	<u>6,438,880</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	498	16AAINT3CM - HD	477,072	477,072
		498	17AAINT3CM / 17AAINT3HD	7,186,939	7,116,438
		498	ESTIMATE	<u>3,486,089</u>	<u>3,283,769</u>
Total For Program - Special Programs for the Aging, Title III, Part C, Nutrition Services				<u>11,150,100</u>	<u>10,877,279</u>
Nutrition Services Incentive Program	93.053	498	17AAINNSIP	995,893	995,893
		498	ESTIMATE	<u>276,189</u>	<u>276,189</u>
Total For Program - Nutrition Services Incentive Program				<u>1,272,082</u>	<u>1,272,082</u>
Total for Cluster - Aging Cluster				<u>19,014,763</u>	<u>18,588,241</u>
National Family Caregiver Support, Title III, Part E	93.052	498	16AAINT3FC	39,387	39,387
		498	17AAINT3FC	1,784,749	1,768,740
		498	ESTIMATE	<u>466,881</u>	<u>415,017</u>
Total For Program - National Family Caregiver Support, Title III, Part E				<u>2,291,017</u>	<u>2,223,144</u>
Public Health Emergency Preparedness	93.069	351	1 NU90TP921933-01-00	7,500	-
		385	1 NU90TP921933-01-00	28,059	-
		400	1 NU90TP921844-01-00	49,537	5,779
		400	1 NU90TP921933-01-00	8,972,836	1,794,599
		400	5 NU90TP000521-05-00	1,397,534	844,416
		400	5U90TP000521-04	154,833	105,003
		400	6 NU90TP000521-05-04	362,812	347,500
		410	1 NU90TP921933-01-00	3,667	-
		410	5 NU90TP000521-05-00	<u>3,015</u>	-
Total For Program - Public Health Emergency Preparedness				<u>10,979,793</u>	<u>3,097,297</u>
Environmental Public Health and Emergency Response	93.070	400	5 NU59EH000507-09-00	254,949	63,258
		400	5 NUE2EH001322-02-00	30,697	-
		400	5 NU59EH001322-03-00	88,411	-
		400	5U59EH000507-08	193,676	138,383
		700	5 NU59EH000507-09-00	5,668	-
		700	5U59EH000507-08	<u>19,917</u>	-
Total For Program - Environmental Public Health and Emergency Response				<u>593,318</u>	<u>201,641</u>

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Medicare Enrollment Assistance Program	93.071				
		210	14AAINMAAA	160,799	-
		210	14AAINMADR	93,096	-
		210	14AAINMSHI	264,967	-
		210	1701INMIAA01	36,272	-
		210	1701INMIDR01	30,240	-
		210	1701INMISH01	70,745	-
Total For Program - Medicare Enrollment Assistance Program				656,119	-
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073				
		400	1 NU50DD000030-01-00	233,658	-
Total For Program - Birth Defects and Developmental Disabilities - Prevention and Surveillance				233,658	-
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074				
		400	3U90TP000521-03S2	14,368	10,607
		400	5U90TP000521-02	(600)	(600)
Total For Program - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				13,768	10,007
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079				
		400	5 NU87PS004177-04-00	145	-
		400	5 NU87PS004177-05-00	17	-
		400	5U87PS004177-03	3	-
Total For Program - Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance				165	-
Guardianship Assistance	93.090				
		502	1601INGARD	(207,112)	-
		502	1701INGARD	134,906	-
		502	1801INGARD	704,678	-
Total For Program - Guardianship Assistance				632,472	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094				
		400	5 NU58DP004851-03-00	207,696	133,670
		400	5 NU58DP004851-04-00	9,956	10,479
		400	5U58DP004851-02	6,986	8,261
		400	ESTIMATE	63,910	32,461
Total For Program - Well-Integrated Screening and Evaluation for Women Across the Nation				288,548	184,871
Food and Drug Administration Research	93.103				
		36	1U18FD005921-01	3,664	-
		36	5U18FD005921-012	80,179	-
		351	G-MT-1612-00394	5,240	-
		351	G-MT-1710-01138	3,366	-
		351	G-T-1706-00413	2,021	-
		400	1U18FD005816-01	99,177	-
		400	1U18FD005921-01	48,755	39,425
		400	1U18FD006185-01	61,796	-
		400	1U18FD006234-01	80,136	-
		400	1U18FD006285-01	11,939	-
		400	5R13FD005538-02	7,067	-
		400	5R13FD005538-03	3,963	-
		400	5U18FD004441-05	252,404	-
		400	5U18FD004465-05	91,501	-
		400	5U18FD004644-05	(957)	-
		400	5U18FD005816-02	115,219	-
		400	5U18FD005921-012	187,082	45,192
		400	G-T-1611-04159	2,638	-
Total For Program - Food and Drug Administration Research				1,055,190	84,617
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104				
		410	1U795M061647-01	467,388	96,087
Total For Program - Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)				467,388	96,087
Maternal and Child Health Federal Consolidated Programs	93.110				
		400	2 H18MC00017-22-00	12,471	-
		400	5 H25MC00263-13-00	177,095	-
		400	5D70MC27544-03-00	182,907	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		400	6 H18MC000172103	45,023	671
		400	H25MC00263-12-00	16,108	-
Total For Program - Maternal and Child Health Federal Consolidated Programs				433,604	671
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116				
		400	5 NU52PS004676-03-00	414,163	260,144
		400	5 NU52PS004676-04	274,730	120,981
Total For Program - Project Grants and Cooperative Agreements for Tuberculosis Control Programs				688,893	381,125
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130				
		400	5 U68HP11487-08-00	1	-
		400	5 U68HP114870900	125,519	-
		400	ESTIMATE	17,838	-
Total For Program - Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices				143,358	-
Injury Prevention and Control Research and State and Community Based Programs	93.136				
		400	1 NU17CE924891-01-00	214,684	-
		400	1U17CE002721-01	158,919	-
		400	5 NU17CE002598-03-00	189,082	-
		400	5 NU17CE002598-04-00	187,913	-
		400	5 NU17CE002721-02-00	855,698	20,180
		400	5 NUF2CE002413-04-00	428,687	415,899
		400	5 NUF2CE002413-05-00	72,681	71,400
		400	6 NU17CE002721-01-02	81,379	-
		400	NU17CE002721-02-01	77,234	17,051
Total For Program - Injury Prevention and Control Research and State and Community Based Programs				2,266,277	524,530
Protection and Advocacy for Individuals with Mental Illness	93.138				
		44	2X98SM001897-17	517,388	-
		44	3X98SM001897-15S1	(37)	-
		44	5X98SM001897-18	184,227	-
Total For Program - Protection and Advocacy for Individuals with Mental Illness				701,578	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150				
		410	2X06SM016015-16	399,589	399,541
		410	2X06SM016015-17	554,583	519,908
Total For Program - Projects for Assistance in Transition from Homelessness (PATH)				954,172	919,449
Traumatic Brain Injury State Demonstration Grant Program	93.234				
		615	90TBSG001402	237,155	-
Total For Program - Traumatic Brain Injury State Demonstration Grant Program				237,155	-
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235				
		400	1601INAEGP	379,241	379,241
		400	1701INAEGP	772,204	722,985
Total For Program - Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program				1,151,445	1,102,226
State Rural Hospital Flexibility Program	93.241				
		400	5 H54RH000421800	133,603	-
		400	H54RH00042-19-00	435,701	194,111
Total For Program - State Rural Hospital Flexibility Program				569,304	194,111
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243				
		250	1U79SP020788-02	17,373	-
		250	5U79SP020788-03	36,283	-
		400	1H79SM061285-01	132,211	117,060
		400	1H79SP080298-01	240,644	64,860
		400	5H79SM061285-02	42,707	42,707
		400	5H79SM061285-03	43,342	36,769
		400	5H79SM061285-04	2,663	2,252
		400	5H79SM061285-05	644,960	579,725
		410	1H79TI026149-01	102,852	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		410	1U79SP020788-01	237,837	-
		410	1U79SP020788-02	198,623	-
		410	5H79SM061285-05	12,827	1,100
		410	5H79TI026149-02	254,726	66,836
		410	5H79TI026149-03	671,475	-
		410	5U79SP020788-03	1,257,969	1,045,800
Total For Program - Substance Abuse and Mental Health Services Projects of Regional and National Significance				3,896,492	1,957,109
Universal Newborn Hearing Screening	93.251				
		400	2 H61MC23640-04	3,558	-
		400	6 H61MC236400601	159,653	-
		400	6 H61MC23640-07-01	12,073	-
Total For Program - Universal Newborn Hearing Screening				175,284	-
State Grants for Protection and Advocacy Services	93.267				
		44	X82MC16925	(3)	-
Total For Program - State Grants for Protection and Advocacy Services				(3)	-
Immunization Cooperative Agreements	93.268				
		400	5 NH23IP000723-05-00	2,695,584	283,156
		400	ESTIMATE	79,501	45,634
		400	Noncash Assistance	70,440,073	-
Total For Program - Immunization Cooperative Agreements				73,215,158	328,790
Viral Hepatitis Prevention and Control	93.270				
		400	1 NU51PS005126-01-00	123,985	53,006
		400	5 NU51PS005083-02-00	58,855	-
		400	5 NU51PS005126-02-00	13,709	-
		400	6 NU51PS005083-01-03	29,519	-
Total For Program - Viral Hepatitis Prevention and Control				226,068	53,006
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283				
		400	61910	17,368	-
Total For Program -Centers for Disease Control and Prevention Investigations and Technical Assistance				17,368	-
State Partnership Grant Program to Improve Minority Health	93.296				
		400	5 STTMP151116-02-00	90,353	-
		400	5 STTMP151116-03-00	66,322	-
Total For Program - State Partnership Grant Program to Improve Minority Health				156,675	-
Small Rural Hospital Improvement Grant Program	93.301				
		400	2 H3RH00003-15-00	143,007	143,007
		400	5 H3HRH000031600	85,600	85,600
Total For Program - Small Rural Hospital Improvement Grant Program				228,607	228,607
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305				
		400	5 NU58DP005989-02-00	94,262	-
		400	5 NU58DP005989-03-00	819,449	-
		400	ESTIMATE	91,725	-
Total For Program - PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)				1,005,436	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314				
		400	1 NUR3DD000094-01-00	117,180	-
		400	2 NUR3DD000790-06-00	14,306	-
Total For Program - Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program				131,486	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323				
		400	5 NU50CK000395-03-00	1,054,996	240,255
		400	6 NU50CK000395-03-05	47,139	-
		400	6 NU50CK000395-04-02	1,215,860	234,984
Total For Program - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				2,317,995	475,239

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
State Health Insurance Assistance Program	93.324				
		210	90SA0080-01-00	193,266	-
		210	90SAPG0008-01-01	577,725	-
		210	90SAPG0008-02-00	11,277	-
Total For Program - State Health Insurance Assistance Program				782,268	-
Behavioral Risk Factor Surveillance System	93.336				
		400	5 NU58DP006024-04	1,434	-
Total For Program - Behavioral Risk Factor Surveillance System				1,434	-
ACL Independent Living State Grants	93.369				
		497	17G1INILSG	260,227	260,227
		497	1801INILSG	63,811	63,811
Total For Program - ACL Independent Living State Grants				324,038	324,038
NON-ACA/PPHF-Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424				
		400	5U38OT000143	2,600	-
Total For Program - NON-ACA/PPHF Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations				2,600	-
Food Safety and Security Monitoring Project	93.448				
		400	HHSF223201510056C	28,968	-
		400	HHSF223201510056C-1	28,385	-
Total For Program - Food Safety and Security Monitoring Project				57,353	-
ACL Assistive Technology	93.464				
		497	1701INSGAT	283,882	-
		497	1801INSGAT	262,639	-
Total For Program - ACL Assistive Technology				546,521	-
Maternal, Infant, and Early Childhood Home Visiting Cluster					
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505				
		400	1 X02MC28219-01-00	84,440	-
		400	D89MC28287	71,984	-
		502	1 X02MC28219-01-00	55,465	-
		502	D89MC28287	2,380,667	-
Total for Program - Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program				2,592,556	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870				
		400	1 X10MC29469-01-00	1,001,341	-
		400	1 X10MC311400100	601,001	601,001
		400	1 UH4MC30747-01-00	86,861	-
		502	1 X10MC29469-01-00	3,960,305	-
		502	1 X10MC311400100	90,073	-
		502	1 UH4MC30747-01-00	113,347	-
Total For Program - Maternal, Infant and Early Childhood Home Visiting Grant				5,852,928	601,001
Total for Cluster - Maternal, Infant, and Early Childhood Home Visiting Cluster				8,445,484	601,001
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	93.511				
		210	1 PRPPR140082-01-00	338,120	-
Total For Program - Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review				338,120	-
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	5 NU50CK000395-04-00	421,572	-
		400	5U50CK000395-02	2,950	-
		400	6 NU50CK000395-02-03	132,935	-
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				557,457	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
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	2,280,428	1,022,336
		400	6 NH23IP000723-04-01	104,450	103,525
Total For Program - PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds				2,384,878	1,125,861
Promoting Safe and Stable Families	93.556				
		502	1601INFPS	2,537,321	-
		502	1701INFPCV	363,137	-
Total For Program - Promoting Safe and Stable Families				5,234,409	-
TANF Cluster Temporary Assistance for Needy Families	93.558	160	1502INTANF	7,375	-
		160	ESTIMATE	617,108	-
		400	1801INTANF	3,072,123	1,387,219
		400	ESTIMATE	1,701,884	645,694
		500	1202INTANF	4,904,819	137,442
		500	1302INTANF	15,311	-
		500	1502INTANF	10,189,112	505,150
		500	1601INTANF	21,803,154	424,848
		500	1801INTANF	22,839,449	59,626
		500	ESTIMATE	33,000,029	-
		502	1402INTANF	(4,247)	-
		502	1601INTANF	7,202,459	-
		502	1801INTANF	35,330,486	-
		502	ESTIMATE	13,303,122	-
		510	1601INTANF	891,249	902,917
		510	1801INTANF	4,348,805	3,528,344
		510	ESTIMATE	2,105,134	1,446,420
		615	1601INTANF	22,942	-
		615	1801INTANF	1,472,399	-
		615	ESTIMATE	1,158,854	-
		719	1202INTANF	4,936,284	-
		719	1402INTANF	9,744,137	-
		719	1502INTANF	2,136,130	-
719	1601INTANF	10,394,788	-		
719	1801INTANF	27,321,015	-		
719	ESTIMATE	25,467,645	-		
Total For Program - Temporary Assistance for Needy Families				243,981,566	9,037,660
Total for Cluster - TANF Cluster				243,981,566	9,037,660
Child Support Enforcement	93.563	22	1704INCSES	4,878,222	-
		502	1404IN4005	869,008	-
		502	1504INCSES	713	-
		502	1604INCCEST	5,785,258	5,785,258
		502	1604INCSES	(4,820)	64,536
		502	1704INCCEST	3,731,186	3,731,186
		502	1704INCSES	15,461,520	7,496,448
		502	ESTIMATE	33,628,149	18,228,852
		615	0804INHMHHR	(3)	-
Total For Program - Child Support Enforcement				64,349,233	35,306,280
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566				
		400	1701INRCMA	186,283	116,157
		400	ESTIMATE	179,374	108,734
		500	1601INRCMA	(30,681)	-
		500	1601INRSOC	64,405	55,393
		500	1701INRCMA	159,816	-
		500	1701INRSOC	568,510	530,309
		500	ESTIMATE	422,717	404,499
		500	ESTIMATE	940,756	-
		700	1701INRSOC	126,385	123,029
700	ESTIMATE	116,125	106,281		
Total For Program - Refugee and Entrant Assistance State/Replacement Designee Administered Programs				2,733,690	1,444,402
CCDF Cluster Child Care and Development Block Grant	93.575	405	ESTIMATE	14,854,620	-
		405	G1501INCCDF	(1,890)	-
		405	G1601INCCDF	3,939,951	94,312
		405	G1701INCCDF	32,186,242	2,886,906
		501	1801INTANF	42,923,077	-
		501	G1801INCCDF	21,914,960	4,502,280
		700	G1701INCCDF	55,215	-
Total For Program - Child Care and Development Block Grant				115,872,175	7,483,498

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	405	G1601INCCDF	278,566	-
		405	G1701INCCDF	7,406	-
		501	ESTIMATE	21,482,213	-
		501	ESTIMATE	<u>23,546,850</u>	-
Total For Program - Child Care Mandatory and Matching Funds of the Child Care and Development Fund				<u>45,315,035</u>	-
Total for Cluster - CCDF Cluster				<u>161,187,210</u>	<u>7,483,498</u>
Refugee and Entrant Assistance Discretionary Grants	93.576	400	90RX0244-03	33,919	33,919
		400	90RX0301-01	81,147	81,147
		500	90RT0193-01-01	101,313	101,313
		500	90RT0193-02-01	<u>103,453</u>	<u>78,726</u>
Total For Program - Refugee and Entrant Assistance_Discretionary Grants				<u>319,832</u>	<u>295,105</u>
Refugee and Entrant Assistance Targeted Assistance Grants	93.584	500	1601INRTAG	289,759	287,776
		500	ESTIMATE	108,945	108,945
		500	ESTIMATE	<u>183,333</u>	<u>178,738</u>
Total For Program - Refugee and Entrant Assistance_Targeted Assistance Grants				<u>582,037</u>	<u>575,459</u>
State Court Improvement Program	93.586	22	G-1501INSCIT	2,827	2,827
		22	G-1601INSCID	90,103	90,103
		22	G-1601INSCIP	90,870	90,870
		22	G-1601INSCIT	65,121	65,121
		22	G-1701INSCID	53,112	-
		22	G-1701INSCIP	98,236	-
		22	G-1701INSCIT	<u>18,138</u>	-
Total For Program - State Court Improvement Program				<u>418,407</u>	<u>248,921</u>
Community-Based Child Abuse Prevention Grants	93.590	502	1501INFRPG	46,837	-
		502	1601INFRPG	696,149	-
		502	1701INFRPG	<u>735,138</u>	-
Total For Program - Community-Based Child Abuse Prevention Grants				<u>1,478,124</u>	-
Grants to States for Access and Visitation Programs	93.597	502	1601INSAVP	100,175	-
		502	1701INSAVP	<u>160,132</u>	-
Total For Program - Grants to States for Access and Visitation Programs				<u>260,307</u>	-
Chafee Education and Training Vouchers Program (ETV)	93.599	502	1601INCETV	965,351	-
		502	1701INCETV	<u>761,542</u>	-
Total For Program - Chafee Education and Training Vouchers Program (ETV)				<u>1,726,893</u>	-
Head Start	93.600	405	05CD004040-01-00	89,001	19,767
		501	ESTIMATE	<u>73,002</u>	-
Total For Program - Head Start				<u>162,003</u>	<u>19,767</u>
Adoption and Legal Guardianship Incentive Payments	93.603	502	1502INAIPP	2,167	-
		502	1602INAIPP	<u>1,365,137</u>	-
Total For Program - Adoption and Legal Guardianship Incentive Payments				<u>1,367,304</u>	-
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	93.618	44	1303INVOTP	(4)	-
		44	1603INVOTP	<u>15,122</u>	-
Total For Program - Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems				<u>15,118</u>	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630	35	1401INBSDD	(1,449)	-
		35	1501INBSDD	346,377	-
		35	1601INBSDD	314,912	1,000
		35	1701INBSDD	907,124	5,000
		44	60420	4,725	-
		44	1501INPADD	<u>(22)</u>	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		44	1601INPADD	(21)	-
		44	1701INPADD	447,455	-
		44	1801INPADD	261,860	-
Total For Program - Developmental Disabilities Basic Support and Advocacy Grants				<u>2,280,961</u>	<u>6,000</u>
Children's Justice Grants to States	93.643				
		502	1502INCJA1	178,165	-
		502	1602INCJA1	199,625	-
		502	G-0902INCJA1	4,317	-
Total For Program - Children's Justice Grants to States				<u>382,107</u>	<u>-</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645				
		502	1701INCWSS	6,365,679	-
		502	G-1601INCWSS	355,077	-
Total For Program - Stephanie Tubbs Jones Child Welfare Services Program				<u>6,720,756</u>	<u>-</u>
Foster Care Title IV-E	93.658				
		502	1601INFOST	(240,116)	-
		502	1701INFOST	1,954,667	-
		502	1801INFOST	30,913,284	-
Total For Program - Foster Care Title IV-E				<u>32,627,835</u>	<u>-</u>
Adoption Assistance	93.659				
		502	1401IN1407	(3,062,023)	-
		502	1501INADPT	1,086,944	-
		502	1601INADPT	1,262,655	-
		502	1701INADPT	19,963,028	-
		502	1801INADPT	43,681,691	-
Total For Program - Adoption Assistance				<u>62,932,295</u>	<u>-</u>
Social Services Block Grant	93.667				
		32	1702INSOSR	109,543	109,543
		32	1802INSOSR	355,151	355,151
		400	1702INSOSR	313,670	313,670
		400	1802INSOSR	31,566	31,566
		405	1602INSOSR	42,345	30,407
		405	1702INSOSR	41,179	-
		410	1602INSOSR	86,426	86,426
		410	1702INSOSR	334,040	334,040
		410	1802INSOSR	2,837,030	2,837,030
		497	1702INSOSR	3,544,165	-
		497	1802INSOSR	3,085,203	-
		498	1602INSOSR	1,409	1,409
		498	1702INSOSR	7,742,514	7,676,862
		498	1802INSOSR	1,216,437	1,216,405
		501	1802INSOSR	45,580	-
		502	1602INSOSR	915,159	-
		502	1702INSOSR	2,828,169	-
		502	1802INSOSR	10,612,202	-
		615	1602INSOSR	91	-
		615	1702INSOSR	717,438	-
		615	1802INSOSR	1,467,774	-
Total For Program - Social Services Block Grant				<u>36,327,091</u>	<u>12,992,509</u>
Child Abuse and Neglect State Grants	93.669				
		502	1302INCA01	(88)	-
		502	1402INCA01	8,813	-
		502	1502INCA01	529,086	-
		502	1602INCA01	257,234	-
Total For Program - Child Abuse and Neglect State Grants				<u>795,045</u>	<u>-</u>
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671				
		32	G-1601INFPVS	725,016	723,963
		32	G-1701INFPVS	984,806	891,703
Total For Program - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				<u>1,709,822</u>	<u>1,615,666</u>

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Chafee Foster Care Independence Program	93.674				
		502	1601INCILP	1,186,283	-
		502	1701INCILP	3,784,483	-
Total For Program - Chafee Foster Care Independence Program				4,970,766	-
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	47,974	-
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)				47,974	-
State Public Health Approaches for Ensuring Quitline Capacity - Funded in part by Prevention and Public Health Funds (PPHF)	93.735				
		400	5 NU58DP005317-03-00	110,658	-
		400	5 NU58DP005317-04-00	308,197	-
Total For Program - State Public Health Approaches for Ensuring Quitline Capacity Funded in part by Prevention and Public Health Funds (PPHF)				418,855	-
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	274,549	-
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				274,549	-
Elder Abuse Prevention Interventions Program	93.747				
		44	90EJIG0007-01-00	11,398	-
Total For Program - Elder Abuse Prevention Interventions Program				11,398	-
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	430,385	108,371
Total For Program - Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds				430,385	108,371
Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	93.753				
		400	5 NUE1EH001262-03-02	315,999	-
Total For Program - Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program				315,999	-
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757				
		400	5 NU58DP004806-05-00	762,063	300,623
		400	6 NU58DP004806-04-01	242,770	62,194
Total For Program - State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)				1,004,833	362,817
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758				
		32	1 NB01OT009174-00	67,355	67,355
		400	1 NB01OT009174-00	1,202,761	341,564
Total For Program - Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)				1,270,116	408,919
Children's Health Insurance Program	93.767				
		400	05-1605INS021	650,000	-
		400	1705INS021	386,515	-
		503	05-1605INS021	15,327,551	-
		503	1405INS021	19,929,943	-
		503	1705IN0301	4,955,286	-
		503	1705INS021	149,191,561	-
		503	1805INS021	50,687,412	-
Total For Program - Children's Health Insurance Program				241,128,268	-
Medicaid Cluster					
State Medicaid Fraud Control Units	93.775				
		46	1601INS050	2,019	-
		46	1701INS050	1,336,127	-
		46	1801INS050	3,622,422	-
Total For Program - State Medicaid Fraud Control Units				4,960,568	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777				
		400	05-1505-IN-5001	(201)	-
		400	1705INS000	1,484,175	-
		400	1705INS002	27,516	-
		400	1705INPACT	15,712	-
		400	ESTIMATE	67,438	-
		400	ESTIMATE	143,555	-
		400	ESTIMATE	1,518,300	-
		400	ESTIMATE	6,367,986	-
Total For Program - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare				<u>9,624,481</u>	-
Medical Assistance Program	93.778				
		400	ESTIMATE	148,864	-
		400	ESTIMATE	4,715,370	-
		400	XIX-ADM17	30,867	-
		502	ESTIMATE	418,626	-
		502	ESTIMATE	3,407,201	-
		502	XIX-ADM17	272,342	-
		503	05-1605INIMPL	1,549,340	-
		503	ESTIMATE	(1,547,090)	-
		503	ESTIMATE	345,686	-
		503	ESTIMATE	1,532,590	-
		503	ESTIMATE	3,001,777	-
		503	ESTIMATE	8,724,050	-
		503	ESTIMATE	28,622,684	-
		503	ESTIMATE	204,983,324	2,035,469
		503	ESTIMATE	1,712,173,274	-
		503	ESTIMATE	6,354,229,729	-
		503	XIX-ADM17	9,040,328	-
		503	XIX-ADM17	55,038,535	849,473
		700	ESTIMATE	4,662,240	-
		700	XIX-ADM17	1,659,896	-
Total For Program - Medical Assistance Program				<u>8,393,009,633</u>	<u>2,884,942</u>
Total for Cluster - Medicaid Cluster				<u>8,407,594,682</u>	<u>2,884,942</u>
Opioid STR	93.788				
		100	1H79TI080233-01	69,981	-
		250	1H79TI080233-01	150,000	-
		300	1H79TI080233-01	30,000	-
		400	1H79TI080233-01	399,962	-
		410	1H79TI080233-01	3,588,425	1,510,100
		410	5H79TI080233-02	60,169	-
Total For Program - Opioid STR				<u>4,298,537</u>	<u>1,510,100</u>
Money Follows the Person Rebalancing Demonstration	93.791	498	1UCMS300150-01	5,049,174	580,115
Total For Program - Money Follows the Person Rebalancing Demonstration				<u>5,049,174</u>	<u>580,115</u>
Increasing the Implementation of Evidence-Based Cancer Survivorship Interventions to Increase Quality and Duration of Life Among Cancer Patients	93.808				
		400	5 NU58DP006110-02-00	151,386	-
		400	5 NU58DP006110-03-00	84,948	102,344
Total For Program - Increasing the Implementation of Evidence-Based Cancer Survivorship Interventions to Increase Quality and Duration of Life Among Cancer Patients				<u>236,334</u>	<u>102,344</u>
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).	93.815				
		400	3U50CK000395-01S2	472,653	-
		400	6 NU50CK000395-03-03	35,738	-
Total For Program - Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).				<u>508,391</u>	-
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817				
		400	U3REP15024-01-00	14,510	14,510
Total For Program - Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities				<u>14,510</u>	<u>14,510</u>
ACL Assistive Technology State Grants for Protection and Advocacy	93.843				
		44	60420	40,074	-
		44	1601INPAAT	19,688	-
		44	1701INPAAT	24,892	-
		44	1801INPAAT	2	-
		44	90AV0039-01-00	(5)	-
Total For Program - ACL Assistive Technology State Grants for Protection and Advocacy				<u>84,651</u>	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
State Grants for Protection and Advocacy Services	93.873				
		44	1701INPATB	45,479	-
		44	1801INPATB	45,379	-
Total For Program - 2017 P&A Traumatic Brain Injury				90,858	-
The Health Insurance Enforcement and Consumer Protections Grant Program	93.881				
		210	1PRPPR170104-01-00	72,241	-
Total For Program - 2017 INS Market Reform Grant				72,241	-
National Bioterrorism Hospital Preparedness Program	93.889				
		400	5 NU90TP000521-05-00	491,761	312,058
		400	5U90TP000521-04	115,111	115,111
		400	ESTIMATE	2,776,321	2,000,053
		410	ESTIMATE	3,667	-
Total For Program - National Bioterrorism Hospital Preparedness Program				3,386,860	2,427,222
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898				
		400	1 NU58DP006319-01-00	1,995,186	409,999
Total For Program - Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations				1,995,186	409,999
Grants to States for Operation of State Offices of Rural Health	93.913				
		400	2 H95RH00136-25-00	27,088	25,248
		400	5 H95RH001362600	138,278	117,616
		400	H95H00136-24-01	11,596	11,596
Total For Program - Grants to States for Operation of Offices of Rural Health				176,962	154,460
2017 Voting Access for DD P&A	93.916				
		44	1703INVOTP	45,174	-
Total For Program - 2017 Voting Access for DD P&A				45,174	-
HIV Care Formula Grants	93.917				
		400	61910	128,850	-
		400	1X08HA31247-01-00	1,917,601	1,722,564
		400	2 X07HA000332700	14,576,007	417,291
		400	6 X07HA00033-26-01	36,997	-
		400	ESTIMATE	1,912,605	-
Total For Program - HIV Care Formula Grants				18,572,060	2,139,855
HIV Prevention Activities Health Department Based	93.940				
		400	1 NU62PS924556-01-00	891,338	325,190
		400	ESTIMATE	1,830,359	1,322,523
Total For Program - HIV Prevention Activities Health Department Based				2,721,697	1,647,713
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944				
		400	5 NU62PS004949-02-00	494	-
		400	5 NU62PS004949-03-02	352,173	17,417
		400	6 NU62PS003967-05-00	432,790	46,929
		400	ESTIMATE	20,792	-
Total For Program - Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance				806,249	64,346
Assistance Programs for Chronic Disease Prevention and Control	93.945				
		400	1U58DP004806-01	53,451	7,731
		400	5 NU58PD004806-03-00	357	-
		400	5U58DP004806-02	116,520	16,738
		400	6 NU58DP004806-04-03	254,828	92,217
		400	ESTIMATE	668,075	94,908
		700	6 NU58DP004806-04-03	3,148	-
		700	ESTIMATE	98,305	-
Total For Program - Assistance Programs for Chronic Disease Prevention and Control				1,194,684	211,594
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946				
		400	1U01DP006251-01	8,099	-
		400	5U01DP006251-02	83,111	-
Total For Program - Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs				91,210	-
Block Grants for Community Mental Health Services	93.958				
		410	3B09SM010019-16S1	3,371,139	3,312,610
		410	3B09SM010019-17S1	4,453,035	4,198,136
Total For Program - Block Grants for Community Mental Health Services				7,824,174	7,510,746

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Block Grants for Prevention and Treatment of Substance Abuse	93.959				
		400	2B08T1010019-16	107,704	105,267
		400	2B08T1010019-17	317,528	317,528
		410	2B08T1010019-16	5,578,862	5,456,552
		410	2B08T1010019-17	23,556,565	22,937,292
Total For Program - Block Grants for Prevention and Treatment of Substance Abuse				29,560,659	28,816,639
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977				
		400	1H25PS004337-01	326,705	49,927
		400	5 NH25PS004337-04-00	518,085	117,286
		400	5 NH25PS004337-05-00	419,664	65,529
		400	5H25PS004337-02	291,023	91,732
Total For Program - Sexually Transmitted Diseases (STD) Prevention and Control Grants				1,555,477	324,474
Preventive Health and Health Services Block Grant	93.991				
		32	1 NB01OT0099-01-00	59,973	59,973
		300	1 NB01OT0099-01-00	11,812	-
		400	1 NB01OT0099-01-00	691,537	199,252
Total For Program - Preventive Health and Health Services Block Grant				763,322	259,225
Maternal and Child Health Services Block Grant to the States	93.994				
		32	6B04MC29342-01-04	17,264	-
		32	B04MC31485	15,260	15,260
		32	ESTIMATE	72,688	1,224
		400	6B04MC29342-01-04	1,672,328	885,755
		400	B04MC31485	2,195,964	1,612,182
		400	ESTIMATE	7,164,654	922,891
		615	ESTIMATE	9,418	-
Total For Program - Maternal and Child Health Services Block Grant to the States				11,147,576	3,437,312
Total - U.S. Department of Health and Human Services				9,517,188,319	155,627,294
<u>Corporation for National and Community Service</u>					
State Commissions	94.003	510	16CAHIN001	254,484	897
Total For Program - State Commissions				254,484	897
AmeriCorps	94.006				
		510	15ACHIN001	706,983	706,983
		510	15AFHIN001	1,507,481	1,516,930
		510	16ESHIN001	223,252	223,252
		510	16FXHIN002	153,570	153,570
		719	16FXHIN002	234,102	-
Total For Program - AmeriCorps				2,825,388	2,600,735
Training and Technical Assistance	94.009	510	16TAHIN001	110,487	-
Total For Program - Training and Technical Assistance				110,487	-
Volunteers in Service to America	94.013	719	15VSNIN002	12,228	-
Total For Program - Volunteers in Service to America				12,228	-
Total - Corporation for National and Community Service				3,202,587	2,601,632
<u>Social Security Administration</u>					
Disability Insurance/SSI Cluster					
Social Security Disability Insurance	96.001	405	1604INDI00	11,538	-
		405	ESTIMATE	11,743,604	-
		405	ESTIMATE	23,150,808	-
		497	1504INDI00	102	-
Total For Program - Social Security_Disability Insurance				34,906,052	-
Total for Cluster - Disability Insurance/SSI Cluster				34,906,052	-
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	44	6 PAB13020323-01-03	(10)	-
		44	6 PAB13020323-01-05	82,193	-
		44	6 PAB13020323-01-08	85,011	-
Total For Program - Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries				167,194	-
Total - Social Security Administration				35,073,246	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2017 to June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
<b>U.S. Department of Homeland Security</b>					
Boating Safety Financial Assistance	97.012	300	3315FAS160118	121,395	-
		300	3317FAS170118	644,817	23,322
		300	3318FAS180118	680,125	44,174
Total For Program - Boating Safety Financial Assistance				1,446,337	67,496
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023				
		300	ESTIMATE	114,559	-
Total For Program - Community Assistance Program State Support Services Element (CAP-SSSE)				114,559	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	385	1997DRINP00000001	728,235	670,273
		385	FEMA-4173-DR	230,038	173,335
Total For Program - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				958,273	843,608
Hazard Mitigation Grant	97.039	385	1766DRINP00000005	(293)	-
		385	1828DRINP00000005	291	-
		385	1997DRINP00000005	269,770	269,770
		385	4058DRINP00000005	45,007	45,007
		385	FEMA-4173-DR-IN	143,410	134,913
Total For Program - Hazard Mitigation Grant				458,185	449,690
National Dam Safety Program	97.041	300	EMC-2016-GR-00001	78,732	-
		300	EMC-2017-GR-00005	35,890	-
Total For Program - National Dam Safety Program				114,622	-
Emergency Management Performance Grants	97.042	110	EMC-2016-EP-00006-S01	15,579	-
		110	EMC-2017-EP-00002-S01	33,685	-
		385	EMC-2016-EP-00006-S01	1,902,647	1,070,227
		385	EMC-2017-EP-00002-S01	1,563,608	25,680
		385	EMW-2015-EP-0037	(21,796)	(6,254)
		700	EMC-2016-EP-00006-S01	14,345	-
Total For Program - Emergency Management Performance Grants				3,508,068	1,089,653
State Fire Training Systems Grants	97.043				
		385	EMW-2016-GR-00028	10,653	-
Total For Program - State Fire Training Systems Grants				10,653	-
Cooperating Technical Partners	97.045	300	EMC-2013-CA-7008	29,362	-
		300	EMC-2016-CA-APP-00004	34,495	-
		300	EMC-2017-CA-00003-S01	271	-
		300	EMW-2014-CA-00220-S01	95,732	-
		300	EMW-2015-CA-00093	61,103	-
Total For Program - Cooperating Technical Partners				220,963	-
Pre-Disaster Mitigation	97.047	385	EMC-2013-PC-0001	3,494	-
		385	EMC-2014-PC-0007	38,829	-
		385	EMC-2015-PC-0010	1,223,396	1,215,508
		385	EMC-2017-PC-0004	767,138	612,413
		385	EMC-2017-PC-0011	48,105	38,168
Total For Program - Pre-Disaster Mitigation				2,080,962	1,866,089
Port Security Grant Program	97.056				
		300	EMW-2016-PU-00447 S01	28,680	-
Total For Program - Port Security Grant Program				28,680	-
Homeland Security Grant Program	97.067	100	EMW-2015-SS-00049-S01	1,859	-
		100	EMW-2016-SS-00078	85,154	-
		100	EMW-2017-SS-00003-S01	121,658	-
		385	EMW-2014-SS-00138	64,341	-
		385	EMW-2015-SS-00049-S01	493,613	51,544
		385	EMW-2016-SS-00078	1,120,212	517,252
		385	EMW-2017-SS-00003-S01	2,023,250	1,696,129
Total For Program - Homeland Security Grant Program				3,910,087	2,264,925

STATE OF INDIANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 July 1, 2017 to June 30, 2018

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Driver's License Security Grant Program	97.089	235	2008-ID-T8-0052	873,236	-
Total For Program - Driver's License Security Grant Program				<u>873,236</u>	<u>-</u>
Homeland Security Biowatch Program	97.091				
		400	2006-ST-091-000019-12	266,649	-
		400	HSHQDC-16-P-00145	32,607	-
		400	PO HSHQDC-17-P-00128	10,429	-
		495	2006-ST-091-000019-11	72,997	-
		495	2006-ST-091-000019-12	228,003	-
Total For Program - Homeland Security Biowatch Program				<u>610,685</u>	<u>-</u>
Total - U.S. Department of Homeland Security				<u>14,335,310</u>	<u>6,581,461</u>
GRAND TOTALS				<u>13,504,406,653</u>	<u>1,431,723,366</u>

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 fiscal year ended June 30, 2018. 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*, 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. The source of the CFDA information was obtained from beta.sam.gov website and the 6/30/18 date was used.
- d. 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

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

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 *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

<u>Entities</u>	<u>Federal Awards Expended</u>
Purdue University	481,714,957
Indiana University	949,926,582
Indiana State University	109,350,866
Ball State University	175,153,770
Vincennes University	42,808,164
University of Southern Indiana	48,674,289
Ivy Tech State College	190,833,590
Indiana Finance Authority	206,517,234
Indiana Economic Development Corporation	3,763,242
Indiana Housing and Community Development Authority	349,028,478
	\$ 2,557,771,172

Note 5. State Agencies

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

<b>Agency</b>	<b>BU</b>	<b>Agency Name</b>
AC	705	Arts Commission
ADG	110	Adjutant General
AG	46	Attorney General, Office of the
ATC	230	Alcohol and Tobacco Commission
BMV	235	Bureau of Motor Vehicles
BOAH	351	Board of Animal Health
BS	550	School for the Blind
CHE	719	Commission for Higher Education

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

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
EC	63	Election Division
	405, 410, 415, 450, 497,	
FSSA	498, 500, 501, 503	Family and Social Services Administration
GPC	35	Governor's Planning Council for People with Disabilities
IPSC	286	Integrated Public Safety Commission
LETB	103	Law Enforcement Training Board
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
PEN	515	PEN Products
SC	22	Supreme Court
SL	730	State Library
SP	100	State Police
URC	200	Utility Regulatory Commission

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

Note 6. State Unemployment Insurance Benefits

State unemployment insurance benefits represent the funds returned from the United States Treasury for unemployment benefits. The amount does not exclude the overpayment recoupments of \$15,617,860.71 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. This 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.

<u>Program Title</u>	Federal CFDA <u>Number</u>	Noncash Assistance <u>Expended FY 18</u>
National School Lunch Program (DOE)	10.555	41,014,271
Summer Food Service Program for Children (DOE)	10.559	37,037
Commodity Supplemental Food Program (DOH)	10.565	1,152,542
The Emergency Food Assistance Program (DOH)	10.568	11,861,953
Donation of Federal Surplus Personal Property (DOA)	39.003	972,499
Immunization Grants (DOA)	93.268	70,440,073
<hr/>		
Total Noncash Assistance Expended		\$ 125,478,375

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 weakness 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	Unmodified
	Child Nutrition Cluster	Unmodified
10.558	Child and Adult Care Food Program	Unmodified
17.225	Unemployment Insurance	Unmodified
	Highway Planning and Construction Cluster	Qualified
84.048	Career and Technical Education -- Basic Grants to States (Perkins IV)	Qualified
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Qualified
	TANF Cluster	Qualified
	CCDF Cluster	Unmodified
93.563	Child Support Enforcement	Unmodified
93.658	Foster Care Title IV-E	Qualified
93.767	Children's Health Insurance Program	Unmodified
	Medicaid Cluster	Unmodified
93.917	HIV Care Formula Grant	Qualified
93.959	Block Grants 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 2018-001**

Subject: Grants Receivable  
 Audit Finding: Significant Deficiency

*Condition and Context*

The grants receivable total reported in the State's financial statements is comprised of the grants receivable total in the PeopleSoft financial system at June 30, 2018, and write-in accruals provided by individual State Agencies. Errors were found in the grants receivable for the US Department of Health and Human Services (HHS) Fund in both the PeopleSoft ledger total and the write-in accrual adjustment.

A grants receivable is automatically created when Federal expenses are posted in the projects module of the State's PeopleSoft accounting system. Periodic reconciliations are required to detect errors in the grants receivable balance. The following errors were discovered in the Indiana State Department of Health (ISDH) grants receivable in PeopleSoft at June 30, 2018:

Project	Overstatement/ (Understatement)	Explanation
40093917RWCAT18	14,700,789	Expenses Reimbursed Prior to June 30, 2018
40093917RWCAT18	(14,068,675)	Expenses From Audit Period Reimbursed After June 30, 2018
40093917RWCAT19	<u>(9,885,591)</u>	Expenses From Audit Period Not Yet Reimbursed as of June 30, 2018
	<u>(9,253,477)</u>	

At year end, the Auditor of State requests each State Agency to submit any grants receivable not included in the PeopleSoft accounting system at June 30, 2018, as a write-in that will be used as an adjustment. The Department of Child Services (DCS) submitted the grants receivable in the table below as a write-in. During our audit of grants receivable, the DCS determined these expenses were not federally reimbursable.

Project	Overstatement/ (Understatement)
502IVEWVRADMF17	17,042,206
502IVEWAIVERF17	<u>218,755</u>
	<u>17,260,961</u>

The net effect of these errors is an overstatement of grants receivable in the HHS Fund of \$8,007,484.

The controls in place over grants receivable did not detect and correct errors in the HHS Fund in the financial statements.

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

*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)

*Cause*

Management of the ISDH did not implement the required reconciliation process designed as a control over grants receivable. Management of both the ISDH and the DCS did not design and implement adequate controls to ensure their agency provided accurate grants receivable totals for inclusion in the State's financial statements.

*Effect*

The failure to implement the grants receivable reconciliation process and to establish and monitor internal controls caused the inclusion of errors within the State's financial statements.

*Recommendation*

We recommended that management of the ISDH implement the grants reconciliation process. We also recommended that the ISDH and the DCS establish control procedures to provide reasonable assurance that errors in grants receivable will be prevented, or detected and corrected, in a timely manner.

*View of Responsible Officials*

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

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

***FINDING 2018-002***

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

*Repeat Finding*

This finding is a repeat finding from the immediately prior year. The prior year finding number was 2017-002.

*Condition and Context*

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) and Notes. This resulted in the following errors on the SEFA and Notes presented for audit:

- The subtotal of CFDA number 10.553 for Federal Awards Expended was understated by \$78,860,953.
- The subtotal of CFDA number 10.555 for Federal Awards Expended was overstated by \$103,082,196.
- The subtotal of CFDA number 10.556 for Federal Awards Expended was understated by \$135,833.
- The subtotal of CFDA number 10.558 for Federal Awards Expended was understated by \$56,100,922.
- The subtotal of CFDA number 10.559 for Federal Awards Expended was understated by \$9,035,798.
- The subtotal of CFDA number 10.565 for Federal Awards Expended was understated by \$1,152,542.
- The subtotal of CFDA number 10.568 for Federal Awards Expended was understated by \$11,861,953.
- The subtotal of CFDA number 39.003 for Federal Awards Expended was understated by \$972,499.
- The subtotal of CFDA number 93.268 for Federal Awards Expended was understated by \$70,440,073.
- The subtotal of CFDA number 93.558 for Federal Awards Expended was overstated by \$57,777,697.
- The subtotal of CFDA number 93.575 for Federal Awards Expended was understated by \$57,777,697.
- The subtotal of CFDA number 10.553 for Passed Through To Subrecipients was understated by \$78,860,953.

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 \$143,727,740.
- The subtotal of CFDA number 10.556 for Passed Through To Subrecipients was understated by \$135,833.
- The subtotal of CFDA number 10.558 for Passed Through To Subrecipients was understated by \$54,328,611.
- The subtotal of CFDA number 10.559 for Passed Through To Subrecipients was understated by \$8,998,761.
- The subtotal of CFDA number 93.575 for Passed Through To Subrecipients was overstated by \$2,126,608.
- The subtotal of CFDA number 93.268 for noncash assistance reported in the Notes was understated by \$69,215,969.

Audit adjustments were proposed, accepted by the State, and made to the SEFA and Notes presented in this report.

*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:

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

- (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.
- (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 and Notes.

*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 and Notes.

*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)

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2018-003**

Subject: Career and Technical Education -- Basic Grants to States (Perkins IV) -  
Procurement and Suspension and Debarment  
Federal Agency: U.S. Department of Education  
Federal Program: Career and Technical Education -- Basic Grants to States (Perkins IV)  
CFDA Number: 84.048  
Federal Award Number and Year (or Other Identifying Number): V048A170014, V048A160014,  
V048A150014  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Findings: Material Weakness, Modified Opinion

*Condition and Context*

Management of the Indiana Department of Education (IDOE) had not established an effective internal control system related to the Procurement and Suspension and Debarment compliance requirement. Sixteen vendor and subrecipient contracts were tested and fifteen of the sixteen were not verified by the IDOE to ensure the vendor or subrecipient was not excluded or disqualified prior to entering into the covered transaction. All fifteen contracts for which the verification was not completed were with subrecipients. Upon further investigation, we concluded that the IDOE did not have processes and procedures in place to verify that subrecipients were not excluded or disqualified 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 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 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 the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

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

*Cause*

Management of the IDOE had not developed a system of internal controls over the Procurement and Suspension and Debarment 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, which could have resulted in the loss of federal funds to the IDOE.

*Recommendation*

We recommended the IDOE's management establish internal controls, policies, and procedures related to the grant agreement and Procurement and Suspension and Debarment compliance requirement to ensure that subrecipients are not excluded or disqualified prior to entering into a covered transaction.

*Views of Responsible Officials*

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

**FINDING 2018-004**

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 or Years (or Other Identifying Numbers): Estimated \$, N4510.816, 4510.802, Est - RT17004, Estimate, 63200, RT14009, Agreement No. 234-16, N4510.770, N4510.774, N4510.812 RTA-000-1661, Various

Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements

Audit Findings: Material Weakness, Modified Opinion

*Repeat Finding*

This finding was a repeat finding from the immediately prior year. The prior year finding number was 2017-003.

*Condition and Context*

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 the INDOT timely, nor certified by the appropriate contractor, and contracts entered into between the Prime Contractor and Sub-Contractor did not contain the proper wage rate clauses.

A sample of 60 contracts that had a daily work report submitted during the audit period were selected. Both the contractors and subcontractors associated with the sampled contracts were tested. All contracts issued after July 1, 2017, included the requirement to electronically submit the weekly certified payrolls to the INDOT. Certified payrolls reviewed were obtained from the INDOT's electronic system.

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

Within the first 29 contracts selected for testing, 22 contracts had payroll certifications that were not submitted weekly. The number of days between payroll ending date and the date submitted ranged from 9 to 121 days for the prime contractors tested and 9 to 374 days for subcontractors tested. Due to the number of errors in the first 29 contracts of the sample, the remaining 31 contracts were not tested.

Additionally, a sample of 40 construction contracts were selected for testing. We reviewed all 40 contracts between the prime contractors and INDOT and 225 associated contracts between the prime contractors and sub-contractors for inclusion of the proper wage rate clauses, specifically form FHWA-1273. Contracts between the prime contractors and the INDOT had the proper wage rate clause for all 40 contracts tested. However, 115 of the contracts between the prime contractors and the sub-contractors did not contain the proper wage rate clause.

*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. . . ."

23 CFR 633.102(d) states: "The required contract provisions contained in Form FHWA-1273 shall apply to all work performed on the contract by the contractor's own organization and to all work performed on the contract by piecework, station work, or by subcontract."

23 CFR 633.102(e) states:

"The contractor shall insert in each subcontract, except as excluded by law or regulation, the required contract provisions contained in Form FHWA-1273 and further require their inclusion in any lower tier subcontract that may in turn be made. The required contract provisions of Form FHWA-1273 shall not be incorporated by reference in any case. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the requirements contained in the provisions of Form FHWA-1273."

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

*Cause*

Management of the 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 with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the INDOT.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the 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 the proper wage rate clause is included in all contracts, including contracts between prime contractor and sub-contractor.

*Views of Responsible Officials*

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

**FINDING 2018-005**

Subject: Highway Planning and Construction - Special Test 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 or Years (or Other Identifying Numbers): Estimated \$, N4510.816, 4510.802, Est - RT17004, Estimate, 63200, RT14009, Agreement No. 234-16, N4510.770, N4510.774, N4510.812, RTA-000-1661, Various

Compliance Requirement: Special Test and Provisions - Quality Assurance Program

Audit Finding: Material Weakness

*Repeat Finding*

This finding was a repeat finding from the immediately prior year. The prior year finding number was 2017-004.

*Condition and Context*

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. Controls were not in place to ensure that personnel were properly qualified to perform the verification sampling activities, prior to the sampling activities taking place. The lack of controls was a systemic issue throughout the period.

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

*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). . . ."

*Cause*

Management of the 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 prevent material noncompliance.

*Effect*

The failure to establish an effective internal control system placed the 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 the INDOT's management establish controls related to the grant agreement and the 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 2018-006***

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 Number): 1601INFOST, 1701INFOST,  
1801INFOST  
Compliance Requirement: Special Tests and Provisions - Operation  
of a Foster Care Demonstration Project  
Audit Findings: Material Weakness, Modified Opinion

*Repeat Finding*

This is a repeat finding from the immediately prior year. The prior year finding number was 2017-012.

*Condition and Context*

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 to ensure that sufficient audit evidence was available to support compliance with the Special Tests and Provisions - Operation of a Foster Care Demonstration Project requirement.

The DCS did not provide documentation to support the amount reported in Part 3 of the CB-496 quarterly reports for all quarters within the audit period; therefore, the amounts could not be verified, and the key line items could not be tested.

*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 200.333 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 the 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 and retain documentation prevented the determination of compliance with the Special Tests and Provisions - Operation of a Foster Care Demonstration Project compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

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

**FINDING 2018-007**

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,  
1801INFOST

Compliance Requirement: Reporting  
Audit Findings: Material Weakness, Modified Opinion

*Repeat Finding*

This is a repeat finding from the immediately prior year. The prior year finding number was 2017-011.

*Condition and Context*

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 available to support compliance with the Reporting requirement.

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

The CB-496 quarterly report for the quarter ended September 30, 2017, had 12 key line items from Part 2 for which the DCS did not provide support. For both quarters ended September 30, 2017, and June 30, 2018, the DCS did not provide supporting documentation for Part 3, Demonstration Project, of the CB-496. Although each report was reviewed and approved by DCS management, the supporting documentation for amounts in Part 3 was not provided and, therefore, 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). . . ."

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 or pass-through entity in the case of a subrecipient. . . ."

*Cause*

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

*Effect*

The failure to establish effective internal controls and retain documentation prevented the determination of compliance with the Reporting compliance requirement.

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that DCS's management establish controls related to the grant agreement and the Reporting 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 2018-008**

Subject: Foster Care Title IV-E - Matching, Level of Effort, Earmarking

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,  
1801INFOST

Compliance Requirement: Matching, Level of Effort, Earmarking

Audit Findings: Material Weakness

*Condition and Context*

Management of the Indiana Department of Child Services (DCS) had not properly designed and implemented an effective internal control system related to the grant agreement and the Matching, Level of Effort, Earmarking compliance requirement. Procedures were not properly designed to document that the controls were in place.

A DCS Budget Analyst created the federal projects and budgets in the State's accounting system, PeopleSoft, by entering the appropriate required match rate. An email was sent to a DCS manager for their review and approval of the projects and associated match rates. The DCS was not able to provide supporting documentation that the project's match rates were reviewed and approved by management, as set out in the DCS's procedures.

*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). . . ."

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

*Cause*

Management of the DCS had not developed an effective system of internal control related to the Matching, Level of Effort, and Earmarking 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 the DCS.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the DCS's management establish controls related to the grant agreement and Matching, Level of Effort, Earmarking 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, which is part of this report.

**FINDING 2018-009**

Subject: Foster Care Title IV-E - Period of Performance  
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): 1701INFOST, 1801INFOST  
Compliance Requirement: Period of Performance  
Audit Findings: Material Weakness, Modified Opinion

*Condition and Context*

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 Foster Care IV-E federal program.

Of the 22 transactions tested from Federal awards that began during the audit period and from adjustments made to Federal awards, 4 transactions totaling \$6,309 were charged to the grant for services incurred prior to the start of the period of performance. These transactions were not authorized by the Federal awarding agency. Further analysis of the transactions recorded during the beginning of the period of performance indicated likely questioned costs that exceed \$25,000.

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

*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 the DCS.

*Questioned Costs*

There were \$6,309 of costs we consider to be questioned costs.

*Recommendation*

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

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

**FINDING 2018-010**

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): 1202INTANF, 1302INTANF,  
1402INTANF, 1502INTANF,  
1601INTANF, 1801INTANF,  
Estimate

Compliance Requirement: Allowable Costs/Cost Principles  
Audit Findings: Material Weakness, Modified Opinion

*Condition and Context*

Management of the Indiana Family and Social Services Administration (FSSA), Indiana Department of Child Services (DCS), and Indiana Department of Veterans Affairs (IDVA) had not established an effective internal control system related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. We identified errors in the sub-programs managed by DCS and IDVA that could have been prevented, or detected and corrected, if a proper set of internal controls had been implemented.

**FSSA**

Management of the FSSA 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 for the TANF funded "Early Intervention-First Steps" sub-program. The FSSA staff reviewed summary level spreadsheets, but had no process in place to confirm the client level detail costs were allowable and appropriately charged.

**DCS**

During the compliance testing performed for the TANF funded "Visitation Facilitation" sub-program, three transactions out of the thirteen selected for testing included charges for services that were not supported by the service hours documented on the client's Visitation Report. The amount of excess services charged and subsequently paid with TANF federal program dollars was \$204 and are considered questioned costs. Due to the errors identified in the first three transactions examined, the remaining ten transactions were not tested.

**IDVA**

The IDVA utilized TANF funding to pay for counseling service costs, employment and training service costs, and salaries and administrative costs.

- Six invoices paid during the audit period, for counseling services and employment/training services, were tested. For four of the six invoices, totaling \$6,298, documentation was not provided to support the need for the service or how it supported the goals of the TANF federal program.

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

- A total of \$252,290 was paid for salaries of contracted employees during the audit period. Documentation was not maintained to support the contracted employees' time spent on TANF program activities, nor was there any documentation maintained to support the contracted employees spent 100% of their time on TANF program activities.
- Four invoices for supplies totaling \$1,275 were selected to test. None of the four had documentation to support the supplies were used for the TANF program.

All of the above items, totaling \$259,863, are considered questioned costs.

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). . . ."

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.

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

(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 §200.306 Cost sharing or matching paragraph (b).

(g) Be adequately documented. See also §§ 200.300 Statutory and national policy requirements through 200.309 Period of performance of this part."

2 CFR 200.430(i) states in part:

"(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and

(vi) [Reserved]

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

*Cause*

Management of the FSSA, the DCS, and the IDVA 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 material noncompliance to go undetected which could have resulted in the loss of federal funds to the state agencies.

*Questioned Costs*

There were \$260,067 of costs we considered to be questioned costs.

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

*Recommendation*

We recommended that the FSSA, the DCS, and the IDVA establish controls related to the grant agreement and Allowable Costs/Cost Principles compliance requirement to ensure expenditures are only charged for services that are supported by itemized invoices.

*Views of Responsible Officials*

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

**FINDING 2018-011**

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 Year (or Other Identifying Number): 1801INTANF  
Compliance Requirement: Period of Performance  
Audit Findings: Material Weakness, Modified Opinion

*Repeat Finding*

This is a repeat finding from the immediately prior year. The prior year finding number was 2017-015.

*Condition and Context*

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 for the following TANF funded DCS sub-programs: Visitation Facilitation, Father Engagement Programs, Parent Education, Tutoring/Literacy, and Parenting-Family Function Assessment. Reviews of invoices conducted by agency staff were not designed to ensure that expenditures were charged to the appropriate federal grant year, based on when the expenditure was incurred.

Thirty-six transactions recorded during the beginning of the period of performance were selected for testing. Three transactions totaling \$247 for services occurred prior to the beginning of the period of performance for the FFY18 grant. Further analysis of the TANF sub-programs noted above indicated likely questioned costs that exceed \$25,000. Due to the errors identified in the first three transactions examined, the remaining thirty-three transactions were not tested.

*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)

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 the 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 material noncompliance to go undetected. Noncompliance of the grant agreement or compliance requirement could have resulted in the loss of federal fund to the DCS.

*Questioned Costs*

There were \$247 of costs we consider to be questioned costs.

*Recommendation*

We recommended that the 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.

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

***FINDING 2018-012***

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): 1202INTANF, 1302INTANF, 1402INTANF, 1502INTANF, 1601INTANF, 1801INTANF, 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 immediately prior year. The prior year finding number was 2017-014.

*Condition and Context*

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 Costs/Cost Principles, and Period of Performance compliance requirements for the Temporary Assistance for Needy Families (TANF) funded sub-program, "Healthy Families."

The DCS staff reviewed summary level invoices, but had no process in place to confirm the client level detail 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.

*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 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). . . ."

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

*Cause*

Management of the 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 have prevented, or detected and corrected, noncompliance.

*Effect*

The failure to establish an effective internal control system placed the 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 the 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 2018-013**

Subject: Temporary Assistance for Needy Families (TANF) - Eligibility

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): 1202INTANF, 1302INTANF,  
1402INTANF, 1502INTANF,  
1601INTANF, 1801INTANF,  
Estimate

Compliance Requirement: Eligibility

Audit Finding: Material Weakness, Modified Opinion

*Condition and Context*

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Eligibility compliance requirement. We identified instances where TANF Cash Assistance benefits were paid to clients who were not properly determined to be eligible to receive assistance.

In a sample of forty cases, three cases were identified as being noncompliant with the TANF Eligibility requirements. One of the three noncompliant cases did not receive an eligibility redetermination interview or a reauthorization of benefits. 2 CFR 206.10 requires that a redetermination must be completed at a minimum of once every 12 months. Two of the three noncompliant cases failed to provide appropriate documentation to substantiate the minor child was living with a parent or other caretaker relative. These errors allowed clients to receive monthly TANF Cash Assistance benefits without being properly determined to be eligible to receive assistance.

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

*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). . . ."

45 CFR 206.10 states in part:

"(a) *State plan requirements.* A State plan under title I, IV-A, X, XIV, or XVI(AABD), of that Social Security Act shall provide that: . . .

(9) Where an individual has been determined to be eligible, eligibility will be reconsidered or redetermined:

(i) When required on the basis of information the agency has obtained previously about anticipated changes in the individual's situation;

(ii) Promptly, after a report is obtained which indicates changes in the individual's circumstances that may affect the amount of assistance to which he is entitled or may make him ineligible; and

(iii) Periodically, within agency established time standards, but not less frequently than every 12 months in OAA, AB, APTD, and AABD, on eligibility factors subject to change. For recipients of AFDC, all factors of eligibility will be redetermined at least every 6 months except in the case of monthly reporting cases or cases covered by an approved error-prone profiling system as specified in paragraph (a)(9)(iv) of this section. Under the AFDC program, at least one face-to-face redetermination must be conducted in each case once in every 12 months. . . ."

45 CFR 205.60 states in part:

"A State plan under title I, IV-A, X, XIV, or XVI (AABD) of the Social Security Act must provide that:

(a) The State agency will maintain or supervise the maintenance of records necessary for the proper and efficient operation of the plan, including records regarding applications, determination of eligibility, the provision of financial assistance, and the use of any information obtained under section 205.55, with respect to individual applications denied,

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

recipients whose benefits have been terminated, recipients whose benefits have been modified, and the dollar value of these denials, terminations and modifications. Under this requirement, the agency will keep individual records which contain pertinent facts about each applicant and recipient. The records will include information concerning the date of application and the date of basis of its disposition; facts essential to the determination of initial and continuing eligibility (including the individual's social security number, need for, and provision of financial assistance); and the basis for discontinuing assistance. . . ."

*Cause*

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

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the FSSA's management establish controls related to the grant agreement and the Eligibility 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 2018-014***

Subject: Temporary Assistance for Needy Families (TANF) - Special  
Tests and Provisions Child Support Non-Cooperation

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): 1202INTANF, 1302INTANF,  
1402INTANF, 1502INTANF,  
1601INTANF, 1801INTANF,  
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 immediately prior year. The prior year finding number was 2017-017.

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

*Condition and Context*

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 - 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.

In a sample of cases, eleven noncompliance errors were identified. Eight of the eleven noncompliant 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 eight cases, the ISETS documented that a non-cooperation notice had been sent to ICES; however, ICES did not receive the notice. Therefore, the client benefits were either not discontinued or not discontinued timely. The remaining three non-compliant cases are due to benefits not being discontinued by the FSSA contracted staff within a reasonable time after the non-cooperation notice was received by ICES. After the notice was received by the FSSA, these three cases continued to receive benefits for up to four 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. . . ."

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 determinations 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:

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

- (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 the 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, 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 the FSSA.

*Recommendation*

We recommended that the 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.

*Views of Responsible Officials*

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

***FINDING 2018-015***

Subject: Temporary Assistance for Needy Families (TANF) - Earmarking

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): 202INTANF, 1302INTANF,  
1402INTANF, 1502INTANF,  
1601INTANF, 1801INTANF,  
Estimate

Compliance Requirement: Earmarking

Audit Finding: Significant Deficiency

*Condition and Context*

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Earmarking compliance requirement.

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

The FSSA management reviewed and approved the TANF ACF-196R quarterly reports, which documented the administrative expenditures charged for the quarter being reported. Testing procedures performed over the Earmarking compliance requirement revealed errors in the amount reported for the cumulative administrative expenditures on the TANF ACF-196R quarterly reports for the following grant years: 2012, 2015, 2016, 2017, and 2018. Although the errors did not result in an overall amount that exceeded the 15 percent administrative expenditure limit, the internal control was not effective and failed to prevent, or detect and correct, the misstatements.

In addition, during our risk assessment procedures over Earmarking, it was determined that internal controls were not in place to ensure the FSSA complied with the following earmarking requirements related to the 60 month lifetime limit for TANF recipients: The average monthly number of families that include an adult or minor child head of household, or the spouse of the head of household, who has received assistance under any State program funded by Federal TANF funds for more than 60 countable months (whether or not consecutive) may not exceed 20 percent of the average monthly number of all families to which the State provided assistance during the fiscal year or the immediately preceding fiscal year (but not both), as the State may elect.

*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). . . ."

*Cause*

Management of the FSSA had not established an effective system of internal control related to the Earmarking compliance requirement that would prevent, or detect and correct noncompliance.

*Effect*

The failure to establish an effective internal control system placed the FSSA at risk of non-compliance with the grant agreement and the compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

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

*Recommendation*

We recommended that the FSSA's management establish controls related to the grant agreement and the compliance requirement 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 2018-016**

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 (or Other Identifying Numbers) H126A160019-16A  
H126A170019-17C  
H126A180019-18A  
ESTIMATE  
FY17 SSA/VR

Compliance Requirement: Eligibility

Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat finding from the immediately prior year. The prior year finding number was 2017-020.

*Condition and Context*

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 were occurring within 60 days of the application date, as required. We identified instances where clients had yet to be determined eligible more than 60 days after the application date.

We obtained a report from the Indiana Rehabilitation Information System (IRIS). The report indicated that, as of June 30, 2018, 2,311 clients out of 6,908 total clients that required an eligibility determination had eligibility determinations that were outstanding 60 or more days with no waiver or exception executed.

*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

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

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 (a)(6) states in part:

"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 the FSSA had not established an effective system of internal control, related to the Eligibility 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 the FSSA.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the 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.

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

***FINDING 2018-017***

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 (or Other Identifying Numbers): H126A160019-16A  
H126A170019-17C  
H126A180019-18A  
ESTIMATE  
FY17 SSA/VR  
Compliance Requirement: Special Tests and Provisions - Completion of IPEs  
Audit Finding: Material Weakness, Modified Opinion

*Repeat Finding*

This is a repeat finding from the immediately prior year. The prior year finding number was 2017-021.

*Condition and Context*

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 determination, or by the agreed upon extension. We identified instances where IPEs were not yet developed and had exceeded the 90 day requirement.

We obtained a report from the Indiana Rehabilitation Information System (IRIS). The report indicated that, as of June 30, 2018, 924 clients had incomplete IPEs that were outstanding 90 or more days with no waiver or exception executed.

*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)

29 USC 722 (b)(3) 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 the 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, 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 the FSSA.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the 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 2018-018**

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 (or Other Identifying Numbers): H1266A160019-16A  
H126A170019-17C  
H126A180019-18A  
ESTIMATE  
FY17 SSAVR  
Compliance Requirement: Procurement and Suspension and Debarment  
Audit Findings: Material Weakness, Modified Opinion

*Repeat Finding*

This is a repeat finding from the immediately prior year. The prior year finding number was 2017-022.

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

*Condition and Context*

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 the Agency was following the State's procurement policies and procedures for client service vendors. Our discussion with agency officials found that noncompliance still existed for client service vendors. While a policy that allows for deviation from the State's policies and procedures had since been developed and approved by the Indiana Department of Administration (IDOA), it was not implemented until after the audit period. Additionally, processes and procedures were not in place to ensure that the Agency was verifying 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 at preventing material noncompliance because client service transactions make up over 76 percent of the total dollar value of procurement transactions and over 58 percent of all covered transactions.

*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 200.317 states:

"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. All other non-Federal entities, including subrecipients of a state, will follow § 200.318 General procurement standards through § 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 the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

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

*Cause*

Management of the 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, 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 the FSSA.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the 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, which is part of this report.

**FINDING 2018-019**

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 (or Other Identifying Numbers): H1266A160019-16A

H126A170019-17C

H126A180019-18A

ESTIMATE

FY17 SSA/VR

Compliance Requirement: Earmarking

Audit Finding: Material Weakness, Modified Opinion

*Repeat Finding*

This is a repeat finding from the immediately prior year. The prior year finding number was 2017-023.

*Condition and Context*

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. The FSSA is required to reserve and expend at least 15 percent of its Vocational Rehabilitation (VR) allotment for pre-employment services. We determined that the FSSA failed to 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.

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

For the Federal Fiscal 2016 grant, which closed during our audit period, the agency expended just over 2 percent on pre-employment transition services. For Federal Fiscal 2017 and 2018 grants, both of which still remained open as of the close of our audit period, the FSSA had only expended 4 percent and 1 percent, respectively, on pre-employment transition services.

*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). . . ."

34 CFR 361.48 states in part:

"(a) Pre-employment transition services. Each State must ensure that the designated State unit, in collaboration with the local educational agencies involved, provide, or arrange for the provision of, pre-employment transition services for all students with disabilities, as defined in § 361.5(c)(51), in need of such services, without regard to the type of disability, from Federal funds reserved in accordance with § 361.65, and any funds made available from State, local, or private funding sources. Funds reserved and made available may be used for the required, authorized, and pre-employment transition coordination activities under paragraphs (2), (3) and (4) of this section. . . ."

34 CFR 361.65 states in part:

"(a) Allotment.

- (1) The allotment of Federal funds for vocational rehabilitation services for each State is computed in accordance with the requirements of section 110 of the Act, and payments are made to the State on a quarterly basis, unless some other period is established by the Secretary.
- (2) If the vocational rehabilitation services portion of the Unified or Combined State Plan designates one State agency to administer, or supervise the administration of, the part of the plan under which vocational rehabilitation services are provided for individuals who are blind and another State agency to administer the rest of the plan, the division of the State's allotment is a matter for State determination.
- (3) Reservation for pre-employment transition services.
  - (i) Pursuant to section 110(d) of the Act, the State must reserve at least 15 percent of the State's allotment, received in accordance with section 110(a) of the Act for the provision of pre-employment transition services, as described in § 361.48(a) of this part.
  - (ii) The funds reserved in accordance with paragraph (a)(3)(i) of this section—

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

- (A) Must only be used for pre-employment transition services specified in § 361.48(a); and
- (B) Must not be used to pay for administrative costs, (as defined in § 361.5(c)(2)) associated with the provision of such services or any other vocational rehabilitation services. . . ."

*Cause*

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

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

*Views of Responsible Officials*

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

***FINDING 2018-020***

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

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

Federal Program: Medical Assistance Program

CFDA Number: 93.778

Federal Award Numbers and Years (or Other Identifying Numbers): Estimate, XIX-ADM17,  
05-1605INIMPL

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

Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat finding from the immediately prior year. The prior year finding number was 2017-027.

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

*Condition and Context*

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. The FSSA established a weekly update of the provider 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 the FSSA's review of each facilities' certification for Health and Safety Standards was not maintained accurately in the provider enrollment certification and transmittal log.

The provider enrollment certification and transmittal log was reviewed for the audit period and it was determined that the control was not operating effectively. Five of the five selected providers listed on the log were not updated to document that the 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 the FSSA had not established effective controls over the Special Tests and Provisions - Provider Health and Safety Standards compliance requirement, which would prevent, or detect and correct, material noncompliance.

*Effect*

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the FSSA's management establish effective internal controls related to the grant agreement and the Special Tests and Provisions - Provider Health and Safety Standards 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 2018-021***

Subject: Supplemental Nutrition Assistance Program - Special Tests and Provisions - EBT Reconciliation  
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, ESTIMATE  
Compliance Requirement: Special Tests and Provisions - EBT Reconciliation  
Audit Findings: Significant Deficiency, Other Matters

*Condition and Context*

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 - EBT Reconciliation compliance requirement. Controls were not in place to ensure that the monthly EBT reconciliations that were performed were accurate. We identified instances where EBT reconciliations performed contained errors that were not identified by management.

The FSSA, in coordination with its fiscal contractor for the Supplemental Nutrition Assistance Program (SNAP), performed reconciliations of funds that entered into, exited from, and remained in the system each day. The reconciliations compiled data from the State's SNAP benefit system and the contractor's EBT system data and then compared these totals to the draws of federal funds. Out of the twelve monthly EBT reconciliations selected for testing, three reconciliations had data entry errors for the daily draw amounts. The actual draw amounts reconciled with the activity, and no questioned costs were detected, but the reconciliations did not accurately trace back to the system 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). . . ."

7 CFR 274.4 states in part:

"(a) Reconciliation. State agencies shall account for all issuance through a reconciliation process. The EBT system shall provide reports and documentation pertaining to the following:

(1) Reconciliation. Reconciliation shall be conducted and records kept as follows:

(i) Reconciliation of benefits posted to household accounts on the central computer against benefits on the Issuance Authorization File;

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

- (ii) Reconciliation of individual household account balances against account activities on a daily basis;
- (iii) Reconciliation of each individual retail store's SNAP transactions per POS terminal and in total to deposits on a daily basis;
- (iv) Verification of retailer's credits against deposit information entered into the automated clearinghouse (ACH) network;
- (v) Reconciliation of total funds entered into, exiting from, and remaining in the system each day;
- (vi) Maintenance of audit trails that document the full cycle of issuance from benefit allotment posting to the State issuance authorization file through posting to POS transactions at retailers through settlement of retailer credits."

*Cause*

Management of the FSSA had not established an effective system of internal control related to the Special Tests and Provisions - EBT Reconciliation 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 the FSSA.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the FSSA's management establish controls related to the grant agreement and Special Tests and Provisions - EBT Reconciliation 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 2018-022**

Subject: Supplemental Nutrition Assistance Program - Reporting and Special Tests and Provisions - ADP System for SNAP  
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, ESTIMATE  
Compliance Requirements: Reporting, Special Test and Provisions - ADP System for SNAP  
Audit Findings: Material Weakness, Other Matters

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

*Repeat Finding*

This is a repeat finding for Reporting from the immediately prior year. The prior year finding number was 2017-019.

*Condition and Context*

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 and Special Tests and Provisions - ADP System for SNAP compliance requirements. Controls were not effective over the FNS-209 report to ensure that sufficient audit evidence was maintained to support compliance with both the Reporting and Special Tests and Provisions - ADP System for SNAP requirements.

The FNS-209 report was generated by the FSSA's Cognos system. The Cognos system extracts information from the Indiana Client Eligibility System (ICES), which is the agency's ADP System for SNAP. Management verified the accuracy of the information generated by the Cognos system, and system documentation was provided for each quarterly reports submitted during the audit period with the exception of Lines 3a and 13, which reflect the beginning and ending balances. Sufficient audit evidence could not be provided to support the beginning and ending balances for any of the FNS-209 reports covering the audit period. The ADP System for SNAP was unable to produce the required documentation to meet the special reporting requirements of the program.

*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 200.302(a) states:

"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."

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

7 CFR 275.4(a) states:

"The State agency shall maintain Performance Reporting System records to permit ready access to, and use of, these records. Performance Reporting System records include information used in data analysis and evaluation, corrective action plans, corrective action monitoring records in addition to ME review records and QC review records as explained in paragraphs (b) and (c) of this section. To be readily accessible, system records shall be retained and filed in an orderly fashion. Precautions should be taken to ensure that these records are retained without loss or destruction for the 3-year period required by these regulations. Information obtained on individual households for Performance Reporting System purposes shall be safeguarded in accordance with FNS policies on disclosure of information for SNAP."

*Cause*

Management of the FSSA had not established an effective system of internal control related to the Reporting and Special Tests and Provisions - ADP System for SNAP compliance requirements, 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 the FSSA.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the FSSA's management establish effective controls related to the grant agreement and the Reporting and Special Tests and Provisions - ADP System for SNAP compliance requirements to ensure system documentation to support beginning and ending balances reported is maintained and available for audit.

*Views of Responsible Officials*

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

**FINDING 2018-023**

Subject: HIV Care Formula Grants - Reporting

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

Federal Program: HIV Care Formula Grants

CFDA Number: 93.917

Federal Award Numbers and Years (or Other Identifying Numbers): 61910, 1X08HA31247-01-00,  
2 X07HA000332700,  
6 X07HA00033-26-01,  
ESTIMATE

Compliance Requirement: Reporting

Audit Findings: Material Weakness, Modified Opinion

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

*Condition and Context*

Management of the Indiana State Department of Health (ISDH) 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 SF-425 report to ensure that sufficient audit evidence was maintained to support compliance with reporting requirements.

The following three reports were selected to test: SF-425, dated 09/21/2017, covering the period 04/01/2016 through 03/31/2017; SF-425 dated 12/15/2017, covering the period 04/01/2017 through 12/15/2017; and SF-425 dated 09/19/2018, covering the period 04/01/2017 through 03/31/2018. These were the only 3 reports that were dated during the audit period, or covered the audit period. Sufficient audit evidence was not provided to support the data reported on the SF-425 reports, dated 09/21/2017 and 12/15/2017; therefore, we could not verify the accuracy of the reports.

*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 200.302(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 the ISDH had not established an effective system of internal control, which would ensure supporting documentation was maintained and available for audit related to the Reporting compliance requirement.

*Effect*

The failure to establish internal controls and retain documentation prevented the determination of compliance with the Reporting compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

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

*Recommendation*

We recommended that the ISDH's management establish controls, related to the grant agreement and the 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.

**FINDING 2018-024**

Subject: HIV Care Formula Grants - Cash Management and Matching, Level of Effort, and Earmarking  
Federal Agency: U.S. Department of Health and Human Services

Federal Program: HIV Care Formula Grants

CFDA Number: 93.917

Federal Award Numbers and Years (or Other Identifying Numbers): 61910, 1X08HA31247-01-00,  
2 X07HA000332700,  
6 X07HA00033-26-01,  
ESTIMATE

Compliance Requirements: Cash Management; Matching, Level of Effort, Earmarking

Audit Finding: Material Weakness

*Condition and Context*

Management of the Indiana State Department of Health (ISDH) had not properly designed an effective internal control system related to the grant agreement and the Cash Management and Matching, Level of Effort, Earmarking compliance requirements. Documentation was not available to support the internal controls were implemented.

*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 the ISDH had not properly designed and implemented an effective system of internal control over the Cash Management and Matching, Level of Effort, Earmarking compliance requirements, which would prevent or detect and correct, material noncompliance.

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

*Effect*

The failure to establish an effective internal control system placed the ISDH at risk of non-compliance with the grant agreement and the Cash Management and Matching, Level of Effort, Earmarking compliance requirements

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the ISDH's management establish effective controls related to the grant agreement and the Cash Management and Matching, Level of Effort, Earmarking compliance requirements.

*Views of Responsible Officials*

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

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#### AUDITEE-PREPARED SCHEDULES

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



**Summary Schedule of Prior Audit Findings**

**FINDING 2015-004, Reconciliations Between KidTraks and ENCOMPASS**

**FINDING 2016-001, Reconciliations Between KidTraks and ENCOMPASS**

**FINDING 2017-001, Reconciliations Between KidTraks and PeopleSoft**

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 and Joe Fistrovich, Deputy CFO, Controller, Indiana Department of Child Services.

**Contact Phone Numbers:** Leah, 317-234-6910. Joe, 317-234-5079.

**Status of Audit Finding:**

The Agency believes that his Audit exception was addressed and rectified. Queries from the KT system and PeopleSoft were produced beginning in January of 2018. DCS began reconciling between the two systems in March of 2018. Our previous plan was to reconcile the final four months of the FY 18. In June, the Controller reconciled the entire FY18. Controller did the Reconciliation and the Deputy Controller, Anita Sallee, reviewed the process and the numbers obtained. Discrepancies remaining between the sets of numbers was less than 1%. The reconciliation of the two systems is now measured monthly by the Division as one of its performance objectives.



**Summary Schedule of Prior Audit Findings**

**FINDING 2017-002, Preparation of the Schedule of Expenditures of Federal Awards**

Fiscal year in which the finding initially occurred: 2017

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

Contact Persons Responsible for Corrective Action:

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

**Status of Audit Finding:**

A. The Auditor of State has addressed this finding through activities as follows:

1. Held meetings with the three agencies that had financial errors to emphasize the importance of providing accurate reports for inclusion on the Schedule of Expenditures of Federal Award (SEFA).
2. Required agencies for the second consecutive year to complete quarterly SEFAs and to certify the expenditures reported.
3. Annually require all state agencies that are not reported on the SEFA to certify the agency has no federal awards to report, further ensuring all federal expenditures are properly reported.
4. Using <https://beta.sam.gov/data-services> and the OMB Compliance Supplement to ensure that the program titles and clusters are reported correctly on the 2018 SEFA.
5. Documented a SEFA reporting procedure that outlines the preparation, review, and submission of the SEFA for audit.

B. The Auditor of State will be addressing this finding with the following additional activity.

1. The Auditor of State Accounting and Reporting staff will pursue appropriate and available training in the compilation of the SEFA.



# 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 – Wage Rate Requirements**

**Finding 2014-014**

**Finding 2015-011**

**Finding 2016-007**

**FINDING 2017-003**

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: Gregory G. Pankow, State Construction Engineer

Contact Phone Number: 317-232-5502

Status of Audit Finding: INDOT is behind schedule of where it expected to be at this time.

INDOT has viewed presentations on payroll compliance software which would assist both INDOT and the contractor community by collecting and managing certified payroll reports and workforce. INDOT has decided to utilize the CLRMS AASHTOWare software to perform this function. In order to use the software INDOT will need to complete the current upgrade to AASHTOWare, which we first thought would occur by November 1, 2018, but due to the effort required to get this accomplished has now moved out to at least March of 2019. INDOT plans to have the resources to move to work on this software after it is completed with Construction and Materials. A final discussion will be forthcoming in the next few months when we can plan and schedule working on it.

Gregory G. Pankow  
(Signature)

State Construction Engineer  
(Title)

September 11, 2018  
(Date)



# INDIANA DEPARTMENT OF TRANSPORTATION

100 North Senate Ave  
Room N750  
Indianapolis, IN 46204

PHONE: (317) 234-7843  
FAX: (317) 233-0891

**Eric Holcomb, Governor**  
**Joe McGuinness, Commissioner**

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **SPECIAL TEST AND PROVISIONS - QUALITY ASSURANCE**

**FINDING 2014-017**

**FINDING 2015-010**

**FINDING 2016-008**

**FINDING 2017-004**

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: John Leckie, Construction & Material

Management Director Contact Phone Number: 317-232-5456

Status of Audit Finding:

Previous Action Items

- 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. **This is a current feature of the existing SiteManager program.**
- 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. **Current status: DIR 106 has been revised and is currently in place.**
- INDOT plans to modify current IA resources to better ensure compliance. **An additional IA tech has been added to all District ORG charts.**
- 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. **Implementation has been delayed to March 2019 due to issues with the customization to meet INDOT standards.**



# INDIANA DEPARTMENT OF TRANSPORTATION

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Indianapolis, IN 46204

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FAX: (317) 233-0891

**Eric Holcomb, Governor**  
**Joe McGuinness, Commissioner**

## Action Items added since last report

- **Monthly Qualification Report: On a monthly basis, INDOT is generating an expiration report showing qualifications of testing personnel that are set to expire. This has been distributed at the monthly District Testing Engineers meetings.**

## Proposed Future Action Items

- **At the beginning of each calendar year, a qualification report will be generated for all INDOT and Consultant inspection personnel. These will be signed by the inspection personnel and forwarded to the INDOT Area Engineers and the Office of Materials Management. Also at the start of all 2019 INDOT projects, the qualification of all assigned inspection personnel will be reviewed as part of the preconstruction conference. This is a new item and has not been vetted through District Construction as of this date.**

## **Anticipated Completion Date:**

Please see above.

John H. Leckie, P.E.

(Signature)

Construction & Materials Management Director

(Title)

September 11, 2018

(Date)



# 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**

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### Highway Planning and Construction – Sub recipient Monitoring

#### FINDING 2017-005

Fiscal year in which the finding initially occurred: 2017

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

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

Contact Phone Number: 317-234-5142

#### Status:

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. However, alternative procedures were in place allowing for sub-recipient monitoring through the review by the LPA Program staff of all applicable SBOA A-133 audits and the collection of LPA Audit Review Summaries via the LARS application. These Audit Review Summaries for each LPA outlining all applicable audit findings are routed with each new contract processed through the LPA Section and are available to each level of INDOT management initialing and/or signing off on each contract. Further, the LPA Section receives a quarterly sub-recipient payment activity report from the Finance Section that is reviewed in comparison to the LARS system to ensure all Audit Review Summaries have been performed for all sub-recipients receiving payment in the quarter. Further, coordination is performed with INDOT District personnel and the personnel at the 16 Indiana MPO's to allow time for LPA staff to attend the quarterly meetings and meet with the LPA's in attendance to go over the SBOA A-133 audit findings and discuss how these audit findings could potentially affect the LPA program and the LPA invoice vouchers received by the district personnel for review and payment. This multiple step process was implemented with consideration of the CFR requirements balanced with the availability of personnel and time management requirements for all program activities related to the LPA Program. This process was developed to achieve the best combination of the following: 1) Consistent LPA audit findings review, 2) Implementation of a tracking application (LARS) for the LPA audit findings, 3) and Disbursement of LPA audit findings to key INDOT personnel and INDOT management working with the LPA's.

**Description of the Implemented Corrective Action Plan:**

The INDOT LPA Program personnel worked in partnership with the Finance Section staff and INDOT Management to implement additional steps in regards to INDOT's Sub-Recipient Monitoring Program with the goal of establishing an effective internal control system related to the Grant Agreement and the Sub recipient Monitoring compliance requirement outlined in 2 CFR 200. Our first step was to add additional columns to the FA-133 Audit Finding Tracking Spreadsheet to outline the types of citations that were noted for each LPA outlining if there was a transportation related (CFDA 20.205) finding in the most recent audit. Quarterly, this Tracking Spreadsheet was compared to the Finance Section's review of the Federal Audit Clearinghouse to be sure that all LPAs cited with 20.205 transportation findings had been caught for the period. The INDOT LPA Section personnel then prepared an initial letter to the applicable LPA(s) including the noted transportation finding(s), requesting an outline of the corrective action plan, and requesting supporting documentation that the corrective action plan was implemented. The lag time from the initial letter to the LPA response was monitored being mindful of the 6 month deadline outlined in the CFR. The LPA response, once received, was reviewed along with any supporting documentation that was provided. Follow-up with the LPA was performed if necessary for clarification and the INDOT LPA Section conferred with the INDOT Finance Section to ensure agreement with the decision that was to be included in the Management Decision Letter. The Management Decision Letter was then issued to the LPA and filed. This process will continue along with the already established procedures outlined above.

**Anticipated Completion Date:** The above noted Corrective Action Plan was initiated in March, 2018.

Kathy Eaton-McKalip, LPA Director  
INDOT Local Public Agency Program  
Indiana Department of Transportation  
IGCN, 100 N. Senate Avenue, Room N955  
August 21, 2018

## **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

### ***FINDING 2015-028***

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

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

Status of Finding:

Corrective action has been taken and the issue is resolved.

### ***FINDING 2016-010***

Fiscal year in which the finding initially occurred: 2015 (#2015-028)

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

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

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

Status of Audit Finding:

Corrective action has been taken and the issue is resolved.

### ***FINDING 2016-015***

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: Nancy Holsapple, Director, Office of Special Education

Contact Phone Number: 317-232-6622

Status of Audit Finding:

Corrective action has been taken and the issue is resolved.

### ***FINDING 2017-006***

Fiscal year in which the finding initially occurred: 2017

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

Contact Person(s) Responsible for Corrective Actions: Melissa K. Ambre, Director, Office of School Finance or Amy Pattison, Assistant Director, Office of School Finance

Contact Phone Number: 317-232-0841

Status of Audit Finding:

Corrective action has been taken for the FY2017 NPEFS submission and the issue is resolved.

***FINDING 2017-007***

Fiscal year in which the finding initially occurred: 2015 (#2015-028, 2016-010)

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: 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 Audit Finding:

- 1) Due to the timing of the finding award letters could not be corrected. Revised letters were sent to LEAs and corrective action was immediately implemented and in place for all award letters processed moving forward.
- 2) Corrective action implemented immediately on all audit reports.

***FINDING 2017-008***

Fiscal year in which the finding initially occurred: 2016 (#2016-015)

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

Contact Person Responsible for Corrective Action: Derek Deuth, Director of Accounting or Nancy Holsapple, Director of Special Education

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

Status of Audit Finding:

- 1) Due to the timing of the finding award letters could not be corrected. Revised letters were sent to LEAs and corrective action was immediately implemented and in place for all award letters processed moving forward.
- 2) Corrective action implemented immediately on all audit reports.

***FINDING 2017-009***

Fiscal year in which the finding initially occurred: 2015 (#2015-028, 2016-010)

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

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

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

Status of Audit Finding:

- 1) Due to the timing of the finding award letters could not be corrected. Revised letters were sent to LEAs and corrective action was immediately implemented and in place for all award letters processed moving forward.
- 2) Corrective action implemented immediately before next risk assessment was processed.
- 3) Corrective action implemented immediately on all audit reports.



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Terry J. Stigdon, MSN, RN, Director

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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2017-010**

Fiscal year in which the finding initially occurred 2017  
Federal Grantor Agency: US Department of Health and Human Services  
Contact Person Responsible for Corrective Action: Joseph Fistrovich  
Contact Phone Number: 317-234-5079

#### Status of Audit Finding:

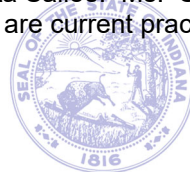
After being made aware of the material weakness, the Agency implemented the following plan to address this deficiency:

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 6<sup>th</sup> 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 8<sup>th</sup> 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 10<sup>th</sup> working day. The Assistant Controller reviews each draw packet by the 12<sup>th</sup> 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 13<sup>th</sup> 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.

Information is then entered in the respective Federal system for reimbursement within four working days of receipt from the Assistant Controller,

On February 15<sup>th</sup>, 2019 the Controller for the Agency, Joseph Fistrovich reviewed the procedures the responsible manager, Deputy Controller Anita Sallee, Ms. Sallee confirmed that the procedures outlined above had been implemented as stated and are current practice of the Agency.

02/15/19 JPF



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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2017-011**

Fiscal year in which the finding initially occurred: 2017  
Contact Person Responsible for Corrective Action: Grant Geiss, Deputy CFO of Operations  
Contact Phone Number: 317-234-5768

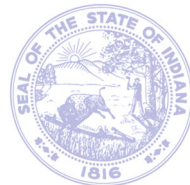
#### Status of Audit Finding:

The agency was made aware of the finding in FY 2018, and received training in December 2018. They began implementing their corrective action plan during the first quarter of calendar year 2019.

Views of Responsible Agency: DCS does concur with the finding.

At the end of the federal fiscal year quarter, a member of the finance team compiles the data utilized for completing the CB-496 Part III for all parts due for that quarter. This member must wait until AOS closes the last month in the quarter, which can be up to a full week, until the data is finalized and pulled. This data is compared to the monthly accounting records kept by the accounting staff to verify inclusiveness. A certification of the records is kept on file with the working documents to validate this process has been completed. The grants/finance department manager will attest to this after review and verification of the monthly accounting detail. This was completed within 14 calendar days of the quarter end. However, the timeline varied dependent on when AoS closed the month/quarter. Any data being compiled from non-fiscal departments will not be included within this timeframe, but is verified upon receipt. The grant staff then completes the 496 Part III, which is then reviewed by the grants/finance department manager by the 25th calendar day after the close of the quarter. Once this is completed, a draft version of the form and all supporting documentation has been reviewed and discussed by the CFO and other senior level management staff. After all necessary corrections and adjustments are made, the CFO authorizes the draft form via signature, and the form is saved with the backup documentation. This is completed prior to submission to the federal authorities, which is due at the end of the month follow the federal fiscal year quarter end.

The anticipated completion date to the original finding is September 30<sup>th</sup>, 2019.



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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2017-012**

Fiscal year in which the finding initially occurred: 2017  
Contact Person Responsible for Corrective Action: Grant Geiss, Deputy CFO of Operations  
Contact Phone Number: 317-234-5768

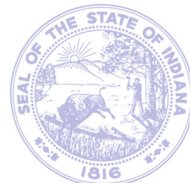
#### Status of Audit Finding:

The agency was made aware of the finding in FY 2018, and received training in December 2018. They began implementing their corrective action plan during the first quarter of calendar year 2019.

Views of Responsible Agency: DCS does concur with the finding.

At the end of the federal fiscal year quarter, a member of the finance team compiles the data utilized for completing the CB-496 Part III for all parts due for that quarter. This member must wait until AOS closes the last month in the quarter, which can be up to a full week, until the data is finalized and pulled. This data is compared to the monthly accounting records kept by the accounting staff to verify inclusiveness. A certification of the records is kept on file with the working documents to validate this process has been completed. The grants/finance department manager will attest to this after review and verification of the monthly accounting detail. This was completed within 14 calendar days of the quarter end. However, the timeline varied dependent on when AoS closed the month/quarter. Any data being compiled from non-fiscal departments will not be included within this timeframe, but is verified upon receipt. The grant staff then completes the 496 Part III, which is then reviewed by the grants/finance department manager by the 25th calendar day after the close of the quarter. Once this is completed, a draft version of the form and all supporting documentation has been reviewed and discussed by the CFO and other senior level management staff. After all necessary corrections and adjustments are made, the CFO authorizes the draft form via signature, and the form is saved with the backup documentation. This is completed prior to submission to the federal authorities, which is due at the end of the month follow the federal fiscal year quarter end.

The anticipated completion date to the original finding is September 30<sup>th</sup>, 2019.



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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***FINDING 2017-013***

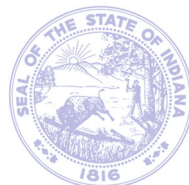
Fiscal year in which the finding initially occurred: 2017  
Pass-Through Entity, Family and Social Services Administration (FSSA)  
Contact Person Responsible for Corrective Action: Joseph Fistrovich  
Contact Phone Number: 317-234-5079

#### Status of Audit Finding:

In March of 2018, the Agency had proposed to do the following to correct this issue

1. Agency Staff was to review QE 12/31/2017 Goal 3 and 4 expenditures to determine whether any of these specific expenditures were previously funded by Emergency Assistance (EA).
2. Reimbursements utilizing criterion for EA were to be completed no later than 3/31/2018.
3. Effective April 1<sup>st</sup>, 2018, the Agency would no longer claim expenditure reimbursement under EA.

Per Anita Sallee, the Assistant Controller, the last emergency assistance transactions to utilize TANF funding based on EA were entered into People Soft on 3/23/2018. The TANF FY18 funds relative to these expenditures were invoiced for draw in People Soft on Invoice #502FED000214 dated 4/10/2018.



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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2017-014** **FINDING 2016-021**

Fiscal year in which the finding initially occurred: 2016  
Pass-Through Entity, Family and Social Service Agency (FSSA)  
Contact Person Responsible for Corrective Action: Leah Raider CFO  
Contact Phone Number: 317-234-6910

#### Status of Audit Finding:

In FY 2017, The Agency initially did not address the finding.

When the Agency was apprised of the repeated finding in the 2017 audit, the following corrective action plan was proposed and implemented:

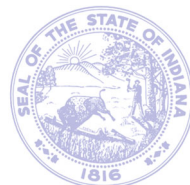
DCS will begin sampling 5% of monthly invoices and requesting client-level home visit records from the relevant providers. A DCS staff member (currently Scott Piller) will then review and confirm if the visits in the sample occurred based upon records and in compliance with the appropriate Healthy Family rate schedule. Any noncompliance or questionable costs would be addressed with the provider's Program Manager, who will be asked to correct the invoice and resubmit. If there were significant issues found within the sample, DCS would take appropriate action that may include requesting all client-level records for a particular provider.

Once the payment was validated, the DCS Budget Analyst would direct payment to the appropriate year based on the incurred date of the transaction.

The anticipated completion date was May 1, 2018.

Cynthia Smith, Program Director was contacted via email and responded on 1/23/19 and confirmed that the process had been implemented as follows:

1. Datatude pulls 5% of cases being billed in the month
  - a. Pull will occur during submission of monthly claims, after the 10<sup>th</sup> of the month following service dates



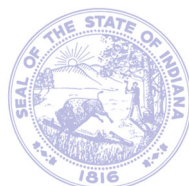
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- b. Datatude used an MS Access function to randomly assign numbers to each line of the monthly invoice submission, sorts all claims by that random number, and takes the first 5% going from high to low
  - c. Datatude uploaded selected cases to the DCS Shared folder
  - d. Prevention Consultant saves file to Prevention drives
2. Prevention Consultant reviews each billable line of sample
  - a. PC compares number of activities to Family Level requirements
  - b. PC compares amount billed to unit rate of agency
  - c. PC reviews case notes for each visit
3. Prevention Consultant enters each case into tracking sheet
  - a. PC notes date of review
  - b. PC notes final determination of billability
4. If a case is found to be out of compliance,
  - a. PC will note in tracking sheet with reason
  - b. PC will report to Prevention Manager and Deputy Director of Services
  - c. Agency will be contacted and asked to reimburse DCS for the non-allowable amount
  - d. Agency will send reimbursement check to DCS Prevention
    - i. PC will record and process the check
    - ii. PC will send check to Accounts Receivable
    - iii. AR will return funds to the agency's TANF or MIECHV allocation
5. If non-compliance is repeated, all actions in step 4 will be repeated and,
  - a. Family will be contacted to verify services
  - b. Deputy Director will notify DCS CFO
  - c. Corrective action for agency will be considered

In order to insure that there is a proper random sampling of claims, DCS staff (currently Scott Piller) and contract vendor established the following procedure to obtain sample:

1. Claim file is exported from an Access database table to an Excel spreadsheet and uploaded directly to KidTraks.
2. Vendor utilized same table to select the records with paid Amount <>0.00 and with HHIND=1 (the one paid record for the family).
3. There is an Access function (RND()) which would assign a random number to each record.
4. Vendor sorts records by assigned random number from high to low and selected the top 5% of the resultant data set.
5. This process was done separately for TANF and MIEC paid records.

JPF 2/6/19





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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2017-015**

Fiscal year in which the finding initially occurred: 2017

Contact Person Responsible for Corrective Action: Grant Geiss, Deputy CFO of Operations

Contact Phone Number: 317-234-5768

Status of Audit Finding:

In FY 2018, The Agency responded that it did not concur with the finding.

Views of Responsible Agency: The Agency does concur with the finding.

In the 2018 Corrective Action Plan sent to SBOA, DCS states that “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.”

Further clarification has since been given from our federal partners at HHS/ACF:

- For federal reporting, the date of payment (for example, when DCS pays vendor) determines which quarter this expense should be reported on. So if payment date was in October 2017, this expense would be reported on the Oct-Dec 2017 quarterly report.
- For funding, the service date determines the FFY dollars that must be used. For example, if the service date were September 2017 and payment date was October 2017, the funding used to pay this expense must come from FFY 2017 or older funds. FFY 2018 cannot be used for a service date prior to October 2017. As a reminder SBOA defined “incurred” as the date in which the service was performed. HHS/ACF staff on the call wanted to describe this as the date obligated as opposed to incurred. HHS/ACF defined date obligated as the service date which then determines the appropriate funding to use.

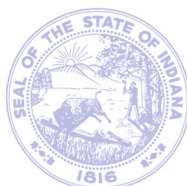
DCS agrees with the federal guidance above that TANF expenditures are claimed by service date rather than expenditure date. Therefore, starting in July 2018, DCS began claiming federal dollars based on service dates compared to warrant/ expenditure date. After each FFY quarter ends, a report is generated from KidTrax and PeopleSoft Financials information that shows the Goals 3&4 expenditures and their service dates. Currently the Public Consulting Group uses this report to assist DCS in verifying all claimable service components. Then, as part of the internal controls, DCS currently reviews the client-level details associated with Goals 3&4 expenditures to verify the appropriate grant year project as indicated by the client-level service dates, given from the mentioned report.



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The criteria PCG uses to verify eligible Goals 3&4 are based off of claim justifications that have been created for each service standard. These claim justifications were created by PCG but site specific ACF language. This is the internal control that DCS currently uses. However, it is the goal of the agency to begin running this report to identify claimable expenditures, based on the same service date and service standards, by the end of the first calendar year quarter.

The anticipated completion date to the original finding was July 1, 2018.





Eric Holcomb, Governor  
State of Indiana

*Indiana Family and Social Services Administration*  
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INDIANAPOLIS, IN 46207-7083

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### ***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 2017-020

### ***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 2017-021

### ***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 2017-023

### ***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 2017-024



***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:** See 2017-017

***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:** See 2017-023

***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:** See 2017-024

***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:** See 2017-020

***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:** See 2017-021

***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:** See 2017-022

***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:** See 2017-019

***FINDING 2017-016 – ACTIVITIES ALLOWED OR UNALLOWED***

Fiscal year in which the finding initially occurred: 2017  
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:** Albeit the removal of references to probation have been made to the draft of the amended State plan, the actual final draft has not been sent as yet through the federal reporting system. This was primarily due to the fact that we had several funded programs ending as of June 30, 2018 so we wanted to include those changes in this amendment. We do expect this amendment to be submitted to the federal agency through their electronic reporting system by 9/30/2018.

***FINDING 2017-017 – SPECIAL TESTS AND PROVISIONS CHILD SUPPORT NON-COOPERATION***

Fiscal year in which the finding initially occurred: 2017  
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:** In terms of the interface issue, DFR found that there was inadequate review of the interface error report. Based on follow up discussions with ICES eligibility system State staff, there are now staff assigned to review and follow up on the interface error reports. As well, there has been recent communications between SBOA staff and the ICES contact regarding the daily reports and monitoring. In addition, ICES, DFR and DCS/Child Support staff met on 9/6/2018 in order to discuss next steps for resolution of this finding. The following actions will be taken as first steps:

1) ICES Analysis of the daily incoming file from DCS to GDE928 in order to break down and reconcile. Detailed analysis will be completed, not limited to (to be completed by 9/30/2018):

- Analyze the total processed RIDs.
- What type of Alerts are generated.
- Differentiate errors from the error report.
- What type of data is updated

2) Based on the August 2018 month end file (GRP010), extract full TANF open AG population and create a spreadsheet with RIDs. This file would be sent to DCS who would identify the RIDs common to both agencies. (To be completed by 9/30/2018)

3) Add Email ID of Angela Weber to GDE928P Mail list to send the daily error report generated by GDE928. This request has already been sent to ICES batch operations and started on the evening of 9/6/2018.

Additional steps to complete resolution are likely and would have to be scoped out in terms of requirements but cannot be determined until the reconciliation described above can occur. Thus the timeline for final resolution would have to be determined once requirements are established.

***FINDING 2017-018 – LEVEL OF EFFORT***

Fiscal year in which the finding initially occurred: 2017

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: Rebecca Buhner

Contact Phone Number: 317-232-7935

**Status of Audit Finding:** The current policies of the Division of Mental Health & Addiction (DMHA) now include the procedure of the Director/SSA or designee and the DMHA Controller or designee reviewing 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. The procedure also includes the director or designee and controller or designee sending 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.

Completion Date: April 30, 2018

***FINDING 2017-019 - REPORTING***

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: Tammie Robinson

Contact Phone Number: 317-234-4446

**Status of Audit Finding:** FSSA has taken steps to improve the FNS 209 Reporting reviewing. A separations of duties have been implemented in the last two years for entering the report and reviewing the report. New reports were developed in Cognos for the different types of system payments such as recoupments, transfers and refunds. Procedures for the review of the FNS 209 have been developed and being reviewed quarterly for additions of new reports available.

FSSA agrees that we were not able to provide a detailed claim listing of the balances in 3A for the auditors in a timely manner due to the age of the system limitations, we will continue to work with ICES Staff to develop a report of this information and not just a system query.

FSSA is working on developing better internal controls for the reporting of the FNS 209 report. These internal controls will be completed by the end of 2019.

***FINDING 2017-020 – 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 will continue to monitor progress toward meeting the federal standard of determining eligibility within 60 days for 90% of cases, as outlined in BRS' RSA monitoring report and corrective action plan. BRS has seen an improvement in timeliness of eligibility determination during the quarter following receipt of SFY17 SBoA findings, and continues to work to meet the timeliness standard. During April 1, 2018 – September 18, 2018, 83% of eligibility determinations were timely, compared to 68% for the quarter 1/1/18-3/31/18, which is an improvement of 15%. The BRS Director and BRS Field Operations Director visited field offices over the summer to address a variety of topics, including identification of challenges to meeting timeliness standards as well as effective strategies for improving timeliness to meet the standard. BRS also reviewed individual cases where eligibility was not determined within 60 days to identify contributing factors. Furthermore, BRS worked with regional managers to identify strategies for improving timeliness including more effective utilization of reports available in the VR case management system (IRIS). Based on all feedback, a document was compiled that outlines goals and strategies for meeting timeliness standards. Additionally, updated written procedures for monitoring timeliness were developed, reviewed with VR office supervisors, and issued to all staff in April, 2018. In addition, once the new VR case management system (Aware) is implemented, enhanced features will be available to assist VR Counselors with proficient case management and monitoring of pending eligibility determinations. These features include an automated way to assist with reminding counselors to follow-up on record requests and other necessary assessments at 21 days following application (if an eligibility determination has not been made), and another reminder at 50 days to make an eligibility determination. The later reminder remains on the layout until the eligibility determination is completed within the case management system. This feature also specifies if the eligibility determination is pending or past due, which then will be utilized through a layout by a Supervisor who can provide additional monitoring and follow-up to assist with timely eligibility determinations.

***FINDING 2017-021 - 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 will continue to monitor progress toward meeting the federal standard of developing IPE's within 90 days for 90% of cases, as outlined in BRS' RSA monitoring report and corrective action plan. BRS has seen an improvement in timeliness of IPE development during the quarter following receipt of SFY17 SBoA findings, and continues to work to meet the timeliness standard. During April 1, 2018 – September 18, 2018, 78% IPE determinations were timely, compared to 67% for the quarter 1/1/18-3/31/18, which is an improvement of 12%. The BRS Director and BRS Field Operations Director visited field offices over the summer to address a variety of topics, including identification of challenges to meeting timeliness standards as well as effective strategies for improving timeliness to meet the standard. Furthermore, BRS worked with regional managers to identify strategies for improving timeliness including more effective utilization of reports available in the VR case management system (IRIS). Based on all feedback, a document was compiled that outlines goals and strategies for meeting timeliness standards. Additionally, updated written procedures for monitoring timeliness were developed, reviewed with VR office supervisors, and issued to all staff. In addition, when BRS transitions into the new case management system (Aware) added features will be available to assist counselors with proficient case management and monitoring of the pending the completion of IPE's in a timely manner. One feature includes an automated way to remind counselors, at 60 days after an eligibility determination has been made (if the IPE has not been developed), that the counselor has 30 days to complete the IPE. This reminder remains on the layout for the caseload counselor until the IPE is completed within the case management system. This feature also specifies if the IPE development is

pending or past due (past the 90 days), which then will be utilized through a layout by a Supervisor who can provide additional monitoring and follow-up to assist with timely plan developments.

***FINDING 2017-022 - 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:** The Vendor registration process began April, 2018. Detailed information regarding the registration process including the vendor agreement language, vendor manual, and IDOA agreement with the process was submitted to SBoA in August, 2018. The vendor agreement addresses suspension and debarment, and requires vendors to submit updated information as applicable such as certification or licensure, updated service locations, etc. After further consultation from SBoA, BRS will be enhancing the language in the vendor agreement regarding suspension and debarment. Vendors continue to enroll in the system and BRS will be issuing further communication to ensure all active VR vendors are aware of the registration requirement and can complete the process over the next few months. BRS is aiming to receive and approve at least 75% of active VR vendor applications by 12/31/2018. BRS is working to develop a process to inactivate vendors in IRIS who do not complete the registration process before the end of the calendar year, and therefore would be unable to receive authorization for services at that time. The vendor registration system will remain open in 2019 for vendors to register on an ongoing basis, as necessary to meet the needs of VR participants. The approved vendor information as well as the approved service categories that the vendor can render, will be interfaced with the new VR case management system. This interface will allow for the case management system to enforce logic with the authorization process, requiring the vendor to be approved to provide the service category prior to staff being able to authorize for the service to that vendor.

***FINDING 2017-023 - 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 obligated more than \$5M in contract obligations for contracted providers carrying out required Pre-ETS activities for FFY18, and now has 11 contractors statewide carrying out these activities. BRS also continues to utilize Pre-ETS funding for staff time allocation to allowable Pre-ETS *required* and *coordinating* activities. BRS provided additional training to staff in June, 2018 regarding allowable activities that should be charged to the Pre-ETS projects in PeopleSoft, and will continue to monitor the amount of staff time allocated to Pre-ETS. Additionally, BRS will continue to identify VR client service expenses that align with Pre-ETS and reassign funds through a journal entry in September/October, 2018, followed by additional reassignment of expenses as needed through the FFY18 carryover year, and into FFY19. The new VR case management system (Aware) will provide additional logic built into the system to identify a referral and case that is a student with a disability based on date of birth and 'current or previous transition student'; which then is utilized to determine services provided and the appropriate budget allocation. This additional logic will assist BRS in identifying all Pre-ETS students to ensure the Pre-ETS efforts are being reflected toward the allocated budget appropriately. Furthermore, BRS has developed a Pre-ETS fiscal forecasting document to identify the projected amount of Pre-ETS earmarked funds remaining for *authorized* Pre-ETS activities and is identifying strategies to carryout additional authorized activities. BRS has also drafted a MOU with Department of Workforce Development to carry out Pre-ETS activities, which was recently reviewed by RSA and is pending final

review by DWD. Finally, BRS has submitted a plan to FSSA Executives to hire designated Pre-ETS VR Counselors around the state to carry out *required*, *coordinating*, and *authorized* Pre-ETS activities. BRS has recognized a decrease in client service funding over the last year and this funding is sufficient to cover the expenses associated with hiring Pre-ETS VR Counselors.

**FINDING 2017-024 - 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:** BRS developed written Period of Performance Internal Control procedures in May, 2018, and this document was provided to SBoA in August, 2018 as the audit process for SFY18 began. A journal entry for the reclassification of FFY17 expenses outside the period of performance was processed in July, 2018. BRS will review any remaining FFY17 expenses through December, 2018 (carryover year) and process another journal entry to reclassify any remaining expenses outside of the period of performance before the end of the calendar year, if necessary. Furthermore, BRS will be implementing modifications to IRIS in late September, 2018 to allow for the assignment of expenses to either the current FFY or the prior FFY, based on service date. At present, the system assigns all expenses to the current year based on the day the authorization is created. Once BRS implements its new case management system, (Aware) in 2019, additional business rules will be in place to prevent the incorrect assignment of funds including parameters that are set to prevent users from authorizing outside of the period of performance. In the meantime, BRS will continue to reassign expenses as necessary to rectify any expenses outside of the period of performance, and will be reviewing FFY18 expenses in the fall, 2018 to determine whether any expenses are outside of the period of performance. If any expenses to FFY18 are outside of the period of performance, expenses will be reassigned to the appropriate grant year. This process of reassigning expenses on the 'back end' will be repeated as necessary through FFY18. Once the new case management system (Aware) is in place, all expenses will be assigned appropriately on the 'front end' and BRS expects that the process to reassign on the 'back end' can be discontinued.

**FINDING 2017-025 – ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES**

Fiscal year in which the finding initially occurred: 2017

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: Shane Hatchett

Contact Phone Number: 317-232-4354

**Status of Audit Finding:** As of the second calendar quarter of 2018, regression testing has resumed and results posted/reviewed as described in the corrective action plan.

**FINDING 2017-026 – SPECIAL TESTS AND PROVISIONS – ADP RISK ANALYSIS AND SYSTEM SECURITY REVIEW**

Fiscal year in which the finding initially occurred: 2017

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: Jared Linder

Contact Phone Number: 317-234-6998

**Status of Audit Finding:** DXC has compiled the following to assist FSSA in completing its corrective action plan.

## Plan

After consulting with DXC internal stakeholders and external testing partners, the following timeline is a realistic expectation for the amount of work needed for each of these tests.

Test	Jun	Jul	Aug	Sep	Oct	Notes
SOC 1		X	X	X		Already scheduled during this time
Penetration	X					To be completed prior to SOC 1 on-site timeframe
NIST SP 800-53 Rev 4		X	X	X		To be completed concurrent with the SOC 1
Dynamic/Static Code Scans	X	X	X	X	X	These are ongoing internal processes done monthly
Document Reviews	X	X	X	X	X	These are ongoing internal processes done monthly
POA&M					X	Upon completion of the independent assessment, a POA&M will be finalized to address all security or privacy vulnerabilities.

### ***FINDING 2017-027 – SPECIAL TESTS AND PROVISIONS – PROVIDER HEALTH AND SAFETY STANDARDS***

Fiscal year in which the finding initially occurred: 2017

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: Michael Cook

Contact Phone Number: 317-232-7050

**Status of Audit Finding:** Significant changes are being made to the provider enrollment process in CY 2019 that should improve tracking and monitoring C&T information. ISDH has reported that they expect CMS to implement new software to replace ASPEN, with a downstream impact of improving reporting and information sharing.

OMPP will be identifying additional resources to assist with monitoring enrollments to ensure that:

- information is received from ISDH demonstrating that surveys have been completed within the required time frame and
- the providers remain eligible to participate as Medicaid providers.

All processes associated with provider enrollment will be reviewed to reduce the reliance on manual processes, improving the quality of compliance reporting.



CORRECTIVE ACTION PLAN

***FINDING 2018-001, Grants Receivable***

Contact Persons Responsible for Corrective Action:

Grant Geiss, DCS Deputy CFO, (317) 234-5768  
Rebecca Chauhan, ISDH Interim CFO, (317) 233-7087  
Adam Novotney, ISDH Controller, (317) 234-8743

Views of Responsible Officials:

ISDH and DCS concur with the finding.

Description of Corrective Action Plan:

Department of Child Services

DCS's fiscal team and management received extensive contractor-based training for IV-E funding and reporting during the second half of calendar year 2018. DCS fiscal will be able to more accurately determine expenses that are eligible for reimbursement, and enter those expenses into the PeopleSoft Financials (PS) Federal Draw Billing system. Additional training in these areas will occur in the future as needed.

All projects are now set up in the federal draw billing process which allows our accountants to track and modify expenses that interfaced into a receivable. This will help DCS fiscal determine if a receivable in federal draw billing is eligible for reimbursement. Additionally, by the 10th calendar day after quarter end, DCS fiscal will complete reconciliations for receivables in order to detect potential errors in the balance. Errors found during the reconciliation process will be corrected by the 15th calendar day following quarter end.

Indiana State Department of Health

Three expenses in the Ryan White Care Act grant were claimed in the incorrect budget period. These expenses were eligible for the grant program but reimbursed against the wrong grant year. During fiscal year 2018, a lack of internal control was present as the individual who created federal financial reports also performed the federal reimbursement draw request.

ISDH has implemented an internal control for federal reimbursement draws and federal financial reporting. The Division of Finance created a cover sheet for federal financial reports and developed a routing system requiring written review and approval of these documents prior to submission of draw requests. This method, implemented in December 2018, provides checks and balances, along with documentation via paper trail, serving as an internal control to satisfy the deficiency and prevent recurrence of this finding in future years.



Anticipated Completion Date:  
DCS – March 31, 2019

ISDH – This control was implemented in December 2018 and is currently in practice at ISDH.



CORRECTIVE ACTION PLAN

**FINDING 2018-002**

**Contact Persons Responsible for Corrective Action:**

Courtney Everett, Deputy Auditor of Accounting and Finance, (317) 233-9817,  
[ceverett@auditor.in.gov](mailto:ceverett@auditor.in.gov)

Matt Beck, CPA, Assistant Deputy Auditor of Accounting and Finance (317) 232-3329,  
[mbeck@auditor.in.gov](mailto:mbeck@auditor.in.gov)

Clay Jackson, CPA, Accounting and Reporting Director, Auditor of State, (317) 232-3328,  
[cjackson@auditor.in.gov](mailto:cjackson@auditor.in.gov)

Tonya Armstrong, Staff Accountant, Auditor of State, (317) 233-5500, [tarmstrong@auditor.in.gov](mailto:tarmstrong@auditor.in.gov)

**Views of Responsible Official:**

We concur with the finding.

**Description of Corrective Action Plan:**

The Auditor of State (AOS) will continue to work internally and with the state agencies to ensure proper reporting of the Schedule of Expenditures Federal Award (SEFA).

Quarterly SEFA reviews, implemented by AOS in fiscal year (FY) 17, requiring agencies to reconcile and certify expenditures reported on the SEFA will continue.

AOS will review the data on CFDA.gov and the OMB Compliance Supplement annually for needed updates to program titles and clusters.

AOS will continue to revise and enhance the documented procedures for preparing, reviewing, and submitting the SEFA for audit. These procedures will be revised to incorporate lessons learned during the compilation and audit of the 2018 SEFA, by describing how AOS ensures the accuracy and completeness of non-cash assistance reported in the SEFA, how AOS will verify amounts are recorded in the proper CFDA, and how AOS will request that agencies review amounts reported as pass-through to sub recipients for accuracy and completeness.

Additionally, responsible AOS staff will pursue available and appropriate training in the compilation of the SEFA.

**Anticipated Completion Date:**

June 30, 2019

CORRECTIVE ACTION PLAN

**FINDING 2018-003**

Contact Person Responsible for Corrective Action: Stefany Deckard  
Contact Phone Number: 317-234-0210

The Division of Career and Technical Education concurs with the finding.

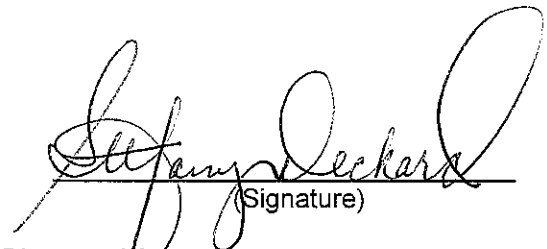
Description of Corrective Action Plan:

Management of the Division of Career and Technical Education will verify by March 29, 2019, through SAM Exclusion, that subrecipients are not excluded or disqualified.

Management will establish internal controls, policies, and procedures related to the grant agreement and Procurement and Suspension and Debarment compliance requirement to ensure that subrecipients are not excluded or disqualified prior to entering into a covered transaction.

A clause will be added as a condition to the transaction with that person and a certification form will be collected by that person.

Anticipated Completion Date: March 29, 2019



State Director of Career and Technical Education

\_\_\_\_\_  
(Title)

March 7, 2019

\_\_\_\_\_  
(Date)



# INDIANA DEPARTMENT OF TRANSPORTATION

100 North Senate Avenue  
Room N925CM  
Indianapolis, Indiana 46204

PHONE: (317) 232-5502

**Eric Holcomb, Governor**  
**Joe McGuinness, Commissioner**

## CORRECTIVE ACTION PLAN

**FINDING 2018-004** (Auditor Assigned Reference Number)

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

Views of Responsible Official:

The Department concurs with the finding.

Description of Corrective Action Plan:

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

INDOT has made changes to its Standard Specifications and continues to require the use of electronic payroll submittal for all contracts let after July 1, 2017 letting.

Construction personnel were instructed to prepare change orders to establish and utilize electronic payroll submittals for any active contracts let prior to July of 2017 where it makes sense to do so. The process is intended to begin electronic payroll documentation submittals after the contract change order approval. INDOT Construction Management personnel reviewing change order documentation have seen change orders created and approved. The process has been followed in order to establish the electronic submission process.

Construction Memo 17-11 language has been added to the General Instructions to Field Employees (GIFE).

INDOT's Internal Audit Section is periodically reviewing sample submissions to determine if the uploads are being submitted in a timely manner.

The Department is currently (as of this date) looking into the feasibility of developing an ITAP process that would pull information from current SiteManager reports, track when Contractors work, track when payrolls are required, potentially send reminders to contractors of approaching submittal deadlines, warning Contractors of potential consequences for late submission, provide access for Contractors to view and upload payrolls, and for project personnel to review and comment on issues.

Issues that are found to exist would then be forwarded to INDOT Legal for handling.

The Department is also still anticipating using AASHTOWare CRL software in the future, to take-over the process when AASHTOWare Project is in place and CRL is ready to use.

As noted above, INDOT has made continuous improvements to the collection and retention of submitted payrolls by capturing and storing them electronically through the use of Site Manager. This has enabled INDOT to have an easily accessible data source for review by INDOT and more easily auditable by the State Board of Accounts.

In addition, INDOT is concerned over the ability to become fully compliant with this finding, since timely submittal of prime contractor and subcontractor payrolls is not under our direct control. INDOT has been engaged with the Indiana Division of FHWA for their guidance as to establishing processes to overcome the compliance aspect of this finding. As a further step, it should be noted that INDOT is leading a discussion of best state practices for resolving FHWA audit findings such as this at the August 2019 MAASTO national meeting.

Anticipated Completion Date:

If it is found that the ITAP process is feasible, the Department is hoping to implement it as early in the first half of fiscal year 2020 as possible. Doing so will take a big time burden off of our project personnel. The AASHTOWare CRL program probably will not be ready to implement until sometime in fiscal year 2021.

Contact Person Responsible for Corrective Action: Allison Grand  
Contact Phone Number: 317-232-5012

Views of Responsible Official:

The Department concurs with the finding.

Description of Corrective Action Plan:

INDOT already incorporates form FHWA-1273 into its prime contracts and the form itself requires prime contractors to physically insert this form into its subcontracts. As part of efforts to ensure that contractor and subcontractor compliance improves, INDOT will attempt to increase awareness of the requirement by communicating information to all stakeholders explaining the requirements of FHWA-1273 via its contracts website and/or listserv. INDOT will begin to review its subcontract approval and compliance processes, and pending the results of such review, will make enhancements or changes to ensure that form FHWA-1273 is included in all subcontracts reviewed by INDOT. Any procedural enhancements or improvements will be implemented as soon as possible. Further, if additional education is necessary, INDOT will provide that training to staff to ensure this form is part of INDOT's contract compliance review process.

Anticipated Completion Date:

As soon as it is practicable, INDOT will begin to conduct a self-audit of a reasonable sample of its sub-contracts to verify that form FHWA-1273 is included and to determine what additional measures, if any, will be required.



# INDIANA DEPARTMENT OF TRANSPORTATION

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**Eric Holcomb, Governor**  
**Joe McGuinness, Commissioner**

## CORRECTIVE ACTION PLAN

### ***Finding 2018-005 - SPECIAL TEST AND PROVISIONS - QUALITY ASSURANCE***

Contact Person Responsible for Corrective Action: John Leckie, Material Management Director

Contact Phone Number: 317-232-5456

View of Responsible Official: We concur with the findings

Description of Corrective Action Plan:

#### Completed Action Items

- 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. **This is a current feature of the existing SiteManager program.**
- INDOT has modified the Independent Assurance Program (DIR 106) and has implemented it. Now qualifications are good for two years and expire on the same day- January 1<sup>st</sup>. This is significant change to the IA program will help to make it more successful. **Current status: DIR 106 has been revised and is currently in place.**
- INDOT plans to modify current IA resources to better ensure compliance. **An additional IA tech has been added to all District ORG charts.**

#### Action Items added since last report

- CONSTRUCTION MEMORANDUM 19-02 - Material User Qualifications Submission Requirements

At the beginning of each project, every Technician/Inspector, Engineer, and Supervisor, whether they are an INDOT employee or an outside consultant, must submit a copy of their Material User Qualification Report, which can be found on the SiteManager Reports Logon Page, to the Project Supervisor (PE/PS) for the purpose of confirming what sampling and testing procedures they are qualified to perform. The report must be signed and dated by the individual whose name is on the report.

- Material Record Exception Approval

All Material Record Exception requests are now being forwarded to the Materials Management Director for review and approval. This is a means to have a centralized approach in regards to missing or incorrect tests.



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### Ongoing Action Items

- 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. **Implementation has been delayed due to issues with the customization to meet INDOT standards.**

### Anticipated Completion Date:

Completed as of 6/30/2018. Please see above



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](http://www.in.gov/dcs)

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

### **FINDING 2018-006**

Contact Person Responsible for Corrective Action:  
Grant Geiss  
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

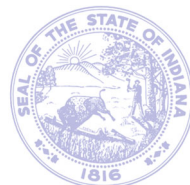
Description of Corrective Action Plan:

At the end of the federal fiscal year quarter, a member of the finance team will compile the data utilized for completing the CB-496 Part III for all parts due for that quarter. This member must wait until AOS closes the last month in the quarter, which can be up to a full week, until the data is finalized and pulled. This data will be compared to the monthly accounting records kept by the accounting staff to verify inclusiveness. A certification of the records will be kept on file with the working documents to validate this process has been completed. The grants/finance department manager will attest to this after review and verification of the monthly accounting detail. This will be completed within 14 calendar days of the quarter end. However, the timeline will vary dependent on when AoS closes the month/quarter. Any data being compiled from non-fiscal departments will not be included within this timeframe, but is to be verified upon receipt. The grant staff will complete the 496 Part III, which will then be reviewed by the grants/finance department manager by the 25th calendar day after the close of the quarter. Once this is completed, a draft version of the form and all supporting documentation will be reviewed and discussed with the CFO and other senior level management staff. After any and all necessary corrections and adjustments are made, the CFO will authorize the draft form via signature, and the form will be saved with the backup documentation. This is completed prior to submission to the federal authorities, which is due at the end of the month follow the federal fiscal year quarter end.

This is a prior year finding and DCS was also made aware of similar issues during training that was received in December 2018. This training went over all parts of the 496, specifically Part III, and due to that training, DCS has since begun working on the process to correct issues with the anticipated completion date below.

Anticipated Completion Date:

September 30<sup>th</sup>, 2019



*Indiana children will live in safe, healthy and supportive families and communities.*



Eric J. Holcomb, Governor  
Terry J. Stigdon, MSN, RN, Director

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***FINDING 2018-007***

Contact Person Responsible for Corrective Action:  
Grant Geiss  
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

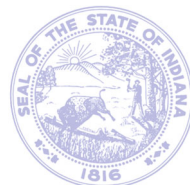
Description of Corrective Action Plan:

At the end of the federal fiscal year quarter, a member of the finance team will compile the data utilized for completing the CB-496 for all parts due for that quarter. This member must wait until AoS closes the last month in the quarter, which can be up to a full week, until the data is finalized and pulled. This data will be compared to the monthly accounting records kept by the accounting staff to verify inclusiveness. A certification of the records will be kept on file with the working documents to validate this process has been completed. The grants/finance department manager will attest to this after review and verification of the monthly accounting detail. This will be completed within 14 calendar days of the quarter end. However, the timeline will vary dependent on when AOS closes the month/quarter. Any data being compiled from non-fiscal departments will not be included within this timeframe, but is to be verified upon receipt. The grant staff will complete the 496 form, which will then be reviewed by the grants/finance department manager by the 25th calendar day after the close of the quarter. Once this is completed, a draft version of the form and all supporting documentation will be reviewed and discussed with the CFO and other senior level management staff. After any and all necessary corrections and adjustments are made, the CFO will authorize the draft form via signature, and the form will be saved with the backup documentation. This is completed prior to submission to the federal authorities, which is due at the end of the month follow the federal fiscal year quarter end.

This is a prior year finding and DCS was also made aware of similar issues during training that was received in December 2018. This training went over all parts of the 496, specifically Part III, and due to that training, DCS has since begun working on the process to correct issues with the anticipated completion date below.

Anticipated Completion Date:

September 30<sup>th</sup>, 2019



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## CORRECTIVE ACTION PLAN

### **FINDING 2018-008**

Contact Person Responsible for Corrective Action:  
Grant Geiss  
Contact Phone Number:  
317-234-5768

#### Views of Responsible Official:

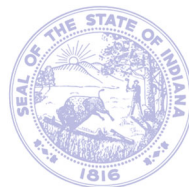
We concur with the finding that management of the Indiana Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Matching, Level of Effort, Earmarking compliance requirement.

#### Description of Corrective Action Plan:

When DCS receives federal funding, a corresponding federal project and budget must be created in the PeopleSoft Financials system. There is a "Project Setup Worksheet" that will need to be completed by the responsible DCS Budget Analyst. This "Worksheet" includes all the necessary information, including the project's matching rate, which is needed to create the project in PeopleSoft. The responsible Budget Analyst or designated person will scan and upload the original "Project Setup Worksheet" into PeopleSoft and attach it to the project. This same document will be scanned to an electronic file to be kept for reference. After the project is created by the DCS Budget Analyst, they will then notify the DCS Grants and Funding Director via email that this has been completed. The Grants and Funding Director, or a similar staff member, will then review the project and funding in PeopleSoft to verify that the matching rate and other relevant information corresponds with the "Project Setup Worksheet". Once, this is complete, the DCS Grants and Funding Director will email the Budget Analyst acknowledging the project setup and match are correct and that the agency can begin using the project.

#### Anticipated Completion Date:

March 30, 2019



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## CORRECTIVE ACTION PLAN

### **FINDING 2018-009**

Contact Person Responsible for Corrective Action:  
Grant Geiss  
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 Period of Performance compliance requirement.

Description of Corrective Action Plan:

Further clarification has since been given from our federal partners at HHS/ACF:

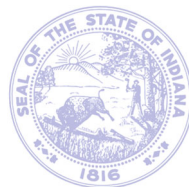
- For federal reporting, the date of payment (for example, when DCS pays vendor) determines which quarter this expense should be reported on. So if payment date was in October 2017, this expense would be reported on the Oct-Dec 2017 quarterly report.
- To determine the correct project and FFY to allocate expenditures, the service date must be used.

Therefore, DCS will review expenditures throughout the period of performance for FFY 18 and future years to determine the correct allocation of expenditures to the proper FFY and corresponding projects' date.

Federal Grant staff will review allocations to FFY 18 and all subsequent entries. If necessary, DCS Assistant Controller will submit and process general ledger journals in PeopleSoft to move the identified expenditures to the appropriate grant year project as indicated by the service dates.

The review of expenditures in this corrective action plan will become a monthly process throughout the fiscal year.

Anticipated Completion Date: September 30, 2019



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Eric Holcomb, Governor  
State of Indiana

*Division of Family Resources*  
402 W. WASHINGTON STREET, ROOM W392  
INDIANAPOLIS, IN 46204-2747

## CORRECTIVE ACTION PLAN

### ***FINDING 2018-010 – Allowable Costs/Cost Principles***

Contact Person Responsible for Corrective Action: David Smalley  
Contact Phone Number: 317-232-2010

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: In terms of the finding related to First Steps, DFR has spent considerable time with First Steps staff in the recent past in order to determine appropriate billing of services to TANF. We will re-engage in discussions with First Steps in order to determine next steps in terms of reviewing a sample of client level detail billings.

For IDVA, we ended our MOU agreement with them effective the end of June 2018. We do acknowledge that there were issues with the documentation and oversight by IDVA staff and that is why we initiated a FSSA Audit of the program in February 2017. There was a detailed report of findings issued and as well as a detailed action plan included in response to the audit findings. We did meet regularly with IDVA staff during and subsequent to the audit in order to address the findings cited and to assist in implementation of the corrective action. It appears from review of invoices pulled as part of this audit that a high percentage of those with findings were either before or during our FSSA audit and early in our corrective action process with IDVA. It is noteworthy to mention that this entire process required a substantial amount of DFR time as IDVA did not have any appropriate controls in place in order to adequately manage the program.

Anticipated Completion Date:

For First Steps, we will be scheduling a meeting with their staff within the next 30 days in order to address the concerns cited in this audit. We anticipate establishing a process of review of client level detail via a random sample of billings.

For IDVA, since the agreement is no longer in place, there will be no further follow up with their agency. We will certainly apply lessons learned from this process and audit to any future agreements with any agency funded with TANF dollars.





Eric J. Holcomb, Governor  
Terry J. Stigdon, MSN, RN, Director  
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317-234-KIDS  
FAX: 317-234-4497

[www.in.gov/dcs](http://www.in.gov/dcs)

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

***FINDING 2018-010***

Contact Person Responsible for Corrective Action:  
Grant Geiss  
Contact Phone Number:  
317-234-5768

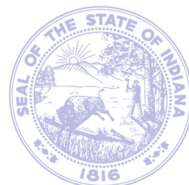
Views of Responsible Official:

We concur with DCS' portion of the finding that DCS has not established an effective internal control system related to the grant agreement and the Allowable Cost/Cost Principles compliance requirements.

Description of Corrective Action Plan:

DCS understands the finding and will engage with field, finance, and other necessary staff to identify the appropriate process and confirm necessary checks and balance are put into place.

Anticipated Completion Date: September 30, 2019



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## CORRECTIVE ACTION PLAN

### **FINDING 2018-011**

Contact Person Responsible for Corrective Action:  
Grant Geiss  
Contact Phone Number:  
317-234-5768

#### Views of Responsible Official:

We concur that DCS had not established an effective internal control system related to the grant agreement and Period of Performance compliance requirement for the following TANF funded DCS sub-programs: Visitation Facilitation, Father Engagement Programs, Parent Education, Tutoring/Literacy, and Parenting-Family Function Assessment.

#### Description of Corrective Action Plan:

In regards to TANF funding, DCS agrees with federal guidance that expenditures are claimed by service date rather than expenditure date. Therefore, DCS has begun claiming federal dollars based on their services dates compared to warrant/expenditure date. After each FFY quarter ends, a report will be generated from KidTraks and PeopleSoft Financials information that shows the Goals 3&4, or sub-programs', expenditures and their service dates. In 2018, the Public Consulting Group uses this report to assist DCS in verifying all claimable service components.

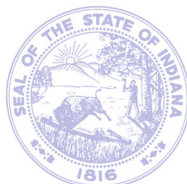
DCS will begin running the mentioned Goals 3&4 service report by the 3<sup>rd</sup> day in each month for the prior month. The criteria used to verify eligible Goals 3&4 are based off of claim justifications that have been created for each service standard. These claim justifications were created by PCG but site specific ACF language. DCS will use this report to identify claimable expenditures, and the Assistant Controller will review the client-level details associated with Goals 3&4 expenditures to verify the appropriate grant year project as indicated by the client-level service dates given from the report. After the expenditures and their corresponding service dates and standards are verified, the Assistant Controller will then allocate those eligible expenditures to TANF dollars.

It should also be noted that there have been general ledger journal entries entered and posted in PeopleSoft Financials to correct the expenditures that were allocated based on warrant date. These journal entries correctly re-aligned all Goals 3&4 activity charges with the grant period during which the service was provided. TANF FY 17 to FY 18 Q1 corrective journals were completed by 10/26/2018. The Agency will do an additional review to determine that all required changes were made.



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Anticipated Completion Date: April 1, 2019



*Protecting our children, families and future*



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Terry J. Stigdon, MSN, RN, Director  
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## CORRECTIVE ACTION PLAN

### **FINDING 2018-012**

Contact Person Responsible for Corrective Action:

Grant Geiss

Contact Phone Number:

317-234-5768

Views of Responsible Official:

We concur that 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."

The Corrective Action plan was implemented in June of 2018 for this issue.

Description of Corrective Action Plan:

In FY 2017, The Agency initially did not address the finding.

When the Agency was apprised of the repeated finding in the 2017 audit, the following corrective action plan was proposed and implemented:

DCS began sampling 5% of monthly invoices and requesting client-level home visit records from the relevant providers. A DCS staff member (currently Scott Piller) reviewed and confirmed 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 would be addressed with the provider's Program Manager, who will be asked to correct the invoice and resubmit. If there were significant issues found within the sample, DCS would take appropriate action that may include requesting all client-level records for a particular provider.

Once the payment was validated, the DCS Budget Analyst would direct payment to the appropriate year based on the incurred date of the transaction.

Cynthia Smith, Program Director was contacted via email and responded on 1/23/19 and confirmed that the process had been implemented as follows:

1. Datatude pulls 5% of cases being billed in the month

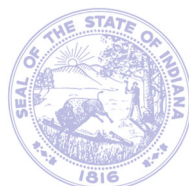


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- a. Pull will occur during submission of monthly claims, after the 10<sup>th</sup> of the month following service dates
  - b. Datatude used an MS Access function to randomly assign numbers to each line of the monthly invoice submission, sorts all claims by that random number, and takes the first 5% going from high to low
  - c. Datatude uploaded selected cases to the DCS Shared folder
  - d. Prevention Consultant saves file to Prevention drives
2. Prevention Consultant reviews each billable line of sample
    - a. PC compares number of activities to Family Level requirements
    - b. PC compares amount billed to unit rate of agency
    - c. PC reviews case notes for each visit
  3. Prevention Consultant enters each case into tracking sheet
    - a. PC notes date of review
    - b. PC notes final determination of billability
  4. If a case is found to be out of compliance,
    - a. PC will note in tracking sheet with reason
    - b. PC will report to Prevention Manager and Deputy Director of Services
    - c. Agency will be contacted and asked to reimburse DCS for the non-allowable amount
    - d. Agency will send reimbursement check to DCS Prevention
      - i. PC will record and process the check
      - ii. PC will send check to Accounts Receivable
      - iii. AR will return funds to the agency's TANF or MIECHV allocation
  5. If non-compliance is repeated, all actions in step 4 will be repeated and,
    - a. Family will be contacted to verify services
    - b. Deputy Director will notify DCS CFO
    - c. Corrective action for agency will be considered

In order to insure that there is a proper random sampling of claims, DCS staff (currently Scott Piller) and contract vendor established the following procedure to obtain sample:

1. Claim file is exported from an Access database table to an Excel spreadsheet and uploaded directly to KidTraks.
2. Vendor utilized same table to select the records with paid Amount <>0.00 and with HHIND=1 (the one paid record for the family).
3. There is an Access function ((RND)) which would assign a random number to each record.
4. Vendor sorts records by assigned random number from high to low and selected the top 5% of the resultant data set.
5. This process was done separately for TANF and MIEC paid records.





## CORRECTIVE ACTION PLAN

### ***FINDING 2018-013 – Eligibility***

Contact Person Responsible for Corrective Action: David Smalley  
Contact Phone Number: 317-232-2010

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The following policy manual cites are in place to assist our eligibility staff in correct processing of TANF eligibility in particular with relationship verification and redetermination processing requirements.

#### **Indiana Program Policy Manual**

##### **2420.05.05 Verification Of Relationship (C)**

Within the C category, the policy stated in this section only applies to ADCU and ADCR.

It is the responsibility of the applicant/recipient to assist the eligibility worker to verify the degree of relationship between a child and a specified relative.

The relationship of a child to a relative listed in the previous section, except for an alleged father, is verified when the eligibility worker either:

Sees the child's birth certificate; or

Obtains verification from two of the sources listed below, when the birth certificate is not seen:

- Hospital records established at the time of birth (including a hospital issued birth certificate);
- Physician's records;
- Marriage records;
- Court records, including adoption records;
- Social Security Administration records;
- Church documents, such as baptismal certificates;
- Passport;- Immigration records;
- Naturalization records;
- School records;
- Records of social agencies (including the Local Office); or
- Signed statement from an unrelated reliable person having specific knowledge about the relationship of the child to the specified relative.

##### **2205.00.00 REDETERMINATIONS**

A periodic review of eligibility is necessary on assistance cases to ensure accurate case processing. During a redetermination, the individual or authorized representative participates in an interview and verifications are obtained for all unverified eligibility factors.



## **2205.05.00 ESTABLISHING THE REDETERMINATION MONTH**

A redetermination must be completed a minimum of every twelve (12) months.

As a result of the above cited findings, we will develop a managers' message to be posted to all staff in order to provide a reminder on both processing of redeterminations at least every 12 months and as well that relationships must be adequately verified and documented. There is a training available to all eligibility staff that is specific to verifying relationships and the staff will be directed in the managers' message to remind staff of the requirements for verifying but as well that this training is available for review. This training session is devoted specifically to relationships and required verifications/documentation in order to support the eligibility decision. The training is available through our Learning Management System (LMS). Thus we can track completion of training. If possible, we would like to be provided with the specific case information on the 2 cases cited for insufficient verification of relationship as we intend to follow up with the eligibility staff who processed this action so as to ensure that the relationship training is required to be completed by these staff.

In addition, our Quality Control section does review a sample of TANF cases monthly and does review for adequate verification of relationships. However, Quality Control does not currently cite this as an error but does provide as additional information to the local office. In addition, Quality Control does follow up on the additional information provided in order to determine if follow up action had been taken by the local office.

### **Anticipated Completion Date:**

Managers' message will be posted within the next 30 days. Once we have the specific case identifying information, we will follow up with the eligibility staff responsible for the inadequate follow up on relationship verification so that appropriate training can be provided.

## ***FINDING 2018-014 – Special Tests & Provisions***

Contact Person Responsible for Corrective Action: David Smalley  
Contact Phone Number: 317-232-2010

Views of Responsible Official: We concur with the finding.

### **Description of Corrective Action Plan:**

We recognize that this was a finding as well last audit year. Thus, DFR had already been in the process of pulling together appropriate staffs from ISETS and ICES in order to determine root cause of the issues identified and then next steps to resolve. These meetings began in September 2018. Efforts included an analysis of all recipient ID's processed, if alerts were appropriately generated and to differentiate errors found on the error report. As well, ICES staff extracted the full TANF population and created a spreadsheet with recipient ID's. This file was sent to ISETS in order for them to match up the common recipient ID's.

After several meetings and discussions between ICES and ISETS, the following plan of action has been taken:

- 1) ICES will split the current error report into two separate reports.
  - Workable report: All error records for individuals who have current TANF in ICES. DCS will work on the daily error report that comes out of ICES, process and communicate any data corrections necessary in ICES to ICES Business Systems Consultants under the direction of Virginia Engle, State Senior Project Manager at ICES.
  - Non-workable report: All error records for individuals who do not have current TANF in ICES. These can be ignored, no corrective action is necessary.
- 2) There are multiple duplicate records in the incoming ISETS-to-ICES file. ICES is eliminating the duplicate records from incoming file for DCS to ICES records if they are exactly identical. This will reduce the "Workable report" record counts thus making it more manageable to track and resolve.

The above noted changes were implemented on 11/19/2018. Currently both ICES and DCS State Business Services Consultants are reviewing the "Workable report" and making necessary corrections manually. This should prevent non-sync data between the systems going forward.

In regards to the finding on the child support sanctions not being timely processed, FSSA/DFR has a staff member assigned to monitor this queue to target requests for sanction 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. It is noteworthy to mention that we have mandated timeframes to follow in processing an adverse action to a case. A sanction is obviously an adverse change and thus requires 13 day advance notice prior to effective date. So if a sanction is initiated for example in latter part of January, it would not be possible to make this change to effect February TANF benefits – thus the change would not be effective until March since the 13 days has to be allowed.

### **Anticipated Completion Date:**

As noted above for the ICES/ISETS match issues, the plan of action to resolve was implemented on 11/19/2018.

For child support sanctions implemented timely, we do have a staff member assigned to monitor the queue and to escalate for timely processing.

***FINDING 2018-015 - Earmarking***

Person Responsible for Corrective Action: David Smalley  
Contact Phone Number: 317-232-2010

Views of Responsible Official: We concur with the findings.

**Description of Corrective Action Plan:**

In terms of the finding relating to the ACF-196R, we propose that a calculation of the Admin Cap GTD be made a part of the checklist items that the federal funding specialist, federal funding director, and the controller include in their review of the federal report. If overage cited, then appropriate correction would be made.

In regards to the earmarking requirements, we do have a report that tracks the 60 month clock – report is GRP660RA in COGNOS. This report contains the current and past counts of individuals who exceeded the 60 month clock. We would like to note that there is very little risk with this finding – for example, in the month of February 2019, there were 2 cases found that received TANF beyond the 60 month timeline. Average monthly count of TANF families in FFY 2018 was 6510.  $2/6510 = 0.03\%$ . In order to meet the internal control finding, we will be assigning one of our TANF policy consultants to check this report on a quarterly basis to ensure that we are not approaching the 20% threshold allowable.

**Anticipated Completion Date:**

The corrective action for the 196R will be completed within the next 30 days. In regards to the 60 month report monitoring, we have already assigned a TANF policy consultant who will monitor quarterly as noted above.

***FINDING 2018-016 - 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 did not consistently occur within 60 days following application during the full audit period.

Description of Corrective Action Plan: This issue has been resolved and VR is currently meeting the federal standard for timely eligibility determination. This issue has also been marked resolved by the Rehabilitation Services Administration (RSA) from the 2017 federal monitoring. VR implemented additional controls in April, 2018 including issuing updated guidance to staff, discussing with VR Counselors during field visits, implementing additional Supervisory review requirements and reiterating requirements at statewide supervisor meetings. All written guidance and an overview of Supervisor review requirements was shared with SBoA.

Anticipated Completion Date: VR is currently meeting the eligibility timeliness standard.

***FINDING 2018-017 - 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 VR participants did not consistently occur within 90 days following application during the full audit period.

Description of Corrective Action Plan: BRS experienced a deficit of staffing resources during 2016 and 2017, and as a result, implemented an order of selection process in August 2017 to prioritize services to only those eligible individuals with the most significant disabilities. This process has resulted in more manageable caseload sizes, however staffing deficits continue in some VR field offices. VR has made substantial progress in meeting the federal standard for timely IPE development and is very close to meeting RSA's expectation of developing IPEs within 90 days of eligibility for 90% of all cases, as outlined in the BRS Corrective Action Plan resulting from the 2017 RSA Federal Monitoring review. VR implemented additional controls in April, 2018 including issuing updated guidance to staff, discussing with VR Counselors during field visits, implementing additional Supervisory review requirements and reiterating requirements at statewide supervisor meetings. All written guidance and an overview of Supervisor review requirements was shared with SBoA.

Anticipated Completion Date: June 30, 2019.

***FINDING 2018-018 - Procurement, 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 vendor registration process and vendors began registering through an electronic portal in April, 2018. VR terminated all vendors in the current case management system who had not completed the registration process in the vendor portal as of January 2019. As part of the registration process, each vendor agrees to specific terms and conditions and this vendor agreement language will be updated to include additional language regarding suspension and debarment per recent guidance from SBoA. VR also developed a vendor manual which outlines vendor requirements and rate information for each category of VR services and this is posted on the VR vendor webpage. As of January 2019, all existing and new vendors are required to complete the registration process which includes establishing a vendor agreement. A small team of BRS staff review all registrations to ensure qualifications outlined in the vendor manual are met, and either approve or return to the vendor for additional information. IDOA has provided written agreement on this VR vendor procurement process.

Anticipated Completion Date: The vendor registration process has been implemented. Enhanced language regarding suspension and debarment will be added to the vendor agreement by July 31, 2019.

***FINDING 2018-019 - 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 FFY18 VR federal 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 awarded two additional contracts for the provision of Pre-ETS which were executed July, 2018 and now has a total of 11 contractors carrying out 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 with staff occurred in 2018 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. There are 2 more recent activities that will assist BRS in meeting the full 15% earmark requirement, including entering into a MOU with Department of Workforce Development (DWD) to carry out Pre-ETS through an interagency cash agreement, and posting 10 new positions on the state job bank to obtain VR staff who will carry out Pre-ETS activities. BRS is completing the hiring process now to get all 10 staff in place. Approximately \$2.5M has been spent to date toward the FFY18 Pre-ETS earmark, with an additional \$5M in contract encumbrances. Over \$6M has been encumbered toward the FFY19 Pre-ETS earmark to date.

Anticipated Completion Date: BRS has reserved 15% of FFY18 VR federal funds through a designated project in PeopleSoft. BRS is working to fully spend 15% of funds on Pre-ETS for the FFY2019 VR federal grant (including a carryover year), however this is pending available funding.

***FINDING 2018-020 – Special Tests and Provisions***

Subject: Medical Assistance Program – Special Tests and Provisions – Provider Health and Safety Standards

Contact Person Responsible for Corrective Action: Michael Cook

Contact Phone Number: 317-232-4354

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

The Office of Medicaid Policy and Planning (OMPP) receives Medicare/Medicaid Certification and Transmittal (C&T) forms daily from the Indiana State Department of Health (ISDH). The C&T form information is stored daily on a manual basis within a spreadsheet that is used annually to ensure that providers adhere to health and safety standards. This manual process is required as a result of OMPP's lack of access to ISDH's Automated Survey Processing Environment (ASPEN).

Without access to ASPEN, OMPP will continue to rely on a manual process for inserting this data into a tracking system and reviewing the data against information available in CoreMMIS. OMPP will commit to the following steps towards improving this process:

- OMPP will develop clear instructions for an additional resource to insert all applicable information received from the daily C&T forms.
- OMPP is actively pursuing an additional resource within the Provider Services team to assist with the process.

Anticipated Completion Date: Process improvements to be fully implemented by June 30, 2019.

***FINDING 2018-021 – Special Tests & Provisions***

Contact Person Responsible for Corrective Action: Lynn Johnson

Contact Phone Number: 317-233-4725

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

The current procedures for the EBT reconciliations process are being reviewed and updated with more detailed documentation of each component and the error checker within the spreadsheet to ensure that they are working and are what is needed to find if any differences occur.

Implementation of a monthly review process prior to the input of the monthly journal done by an accountant other than the accountant responsible for completing the EBT reconciliation. A process of verifying the reports used to enter the data are correct and that the data entered into the spreadsheet is correct.

A higher level review completed by the Supervisor where the monthly review process is compared to the actual EBT reconciliation spreadsheet to ensure accuracy of the data.

A trend analysis of the monthly entries to spot check against any large fluctuations. This trend analysis will be sent to the Controller for review on a quarterly basis.

New internal controls will be established for the review of the EBT reconciliation and the journal process.  
Anticipated Completion Date:

New procedures, processes and internal controls to be in place by end of State Fiscal year 2019.

***FINDING 2018-022-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 has not been able to identify an existing report for the detail claim listing for line 3A for the auditors in a timely manner due to the age of the system limitations. Resources have been assigned to determine how we can best provide this data. At this time no timeline is available.

FSSA continues to work on developing better internal controls and procedures for the reporting of the FNS 209 report. The updated internal controls and procedure will be complete by the end of 2019.

The procedures for entering the 209, review and internal controls will be available for the auditors for each quarter of the audit period for the 209 Report. Tammie Robinson, Deputy Director of FSSA Accounting Operations is responsible for monitoring the process of the plan.

The Director of FSSA Accounting Operations and designated internal controls teams will conduct annual reviews on the department's internal controls.

**Anticipated Completion Date:**


Resources have been assigned to determine how we can best provide this data. Reconstructing all claims with the appropriate status from 2001-2019 (established, transferred, refunded, closed, terminated and comprised) will take the efforts of many technical and program staff to achieve. Compounding the issue is that intermediate quarterly reports were not archived for this extended period of time. At this time no timeline is available.

## **CORRECTIVE ACTION PLAN**

### **FINDING 2018-023**

Subject: HIV Care Formula Grants – Reporting  
Audit Finding: Material Weakness, Modified Opinion

#### **Contact Person:**

Rebecca Chauhan, Chief Financial Officer (317) 233-7087   
Adam Novotney, Controller (317) 234-8743

#### **View of Responsible Official:**

We concur with the finding.

#### **Description of Corrective Action Plan:**

Insufficient internal controls maintaining supporting documentation of the figures reported in the SF-425 were in place during the audit period. Proper internal controls include segregation of duties and retention of supporting documentation of the amounts reported.

ISDH has implemented an internal control for federal reimbursement draws and federal financial reporting, including the SF-425. The Division of Finance created a cover sheet for federal financial reports and developed a routing system requiring a multi-tiered written review and approval of these documents prior to submission of draw requests. This process begins with the originator calculating expenses and potential draws which is then signed off by their immediate supervisor and then by management.

This method was conceived in December 2018 and implemented in January 2019. This method of checks and balances, along with documentation via paper trail, serves as an internal control to satisfy the deficiency and mitigate potential recurrence of this finding in future years.

#### **Anticipated Completion Date:**

This control was conceived in December 2018, implemented in January 2019 and is currently in practice at ISDH.

### **FINDING 2018-024**

Subject: HIV Care Formula Grants – Cash Management and Matching, Level of Effort, and Earmarking  
Audit Finding: Material Weakness

#### **Contact Person:**

Rebecca Chauhan, Chief Financial Officer (317) 233-7087  
Adam Novotney, Controller (317) 234-8743

#### **View of Responsible Official:**

We concur with the finding.

**Description of Corrective Action Plan:**

Internal controls, including segregation of duties, were in place during the audit period, however ISDH did not maintain documentation to support the internal controls that were implemented. Division of Finance has promoted a high performing accountant to serve as Finance Manager for the HIV program division, including the Ryan White Care Act grant. One responsibility of the Finance Manager is to schedule and host monthly meetings with representation from the program and finance divisions. These meetings will contain agendas and printed packets of materials, which will be kept on file to demonstrate compliance in future reviews of the Ryan White Care Act grant program.

**Anticipated Completion Date:**

Promotion of HIV Finance Manager was effective in February 2019 and regularly-scheduled fully-documented meetings began in March 2019 and will continue monthly.