

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

FEDERAL SINGLE AUDIT REPORT

OF

STATE OF INDIANA

July 1, 2018 to June 30, 2019



**FILED**  
03/25/2020



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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, 2019, 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 18, 2019. 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.

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. 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.

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)

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. We did identify a deficiency in internal control, described in item 2019-001 of the accompanying Schedule of Findings and Questioned Costs, that we consider to be a material weakness.

***Compliance and Other Matters***


As part of obtaining reasonable assurance about whether the State's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001.

***State of Indiana's Response to Findings***

The State's response to the finding 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 18, 2019, except for the Schedule of Expenditures of  
Federal Awards, which has an opinion date of March 11, 2020



**STATE OF INDIANA**  
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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

**Report on Compliance for Each Major Federal Program**

We have audited the 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, 2019. 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 \$2,693,554,248 in federal awards that are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2019. 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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
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(Continued)

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.

***Basis for Qualified Opinion on Highway Planning and Construction Cluster***

As described in item 2019-003 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 are applicable to its Highway Planning and Construction Cluster 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 Social Services Block Grant***

As described in item 2019-010 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Reporting that are applicable to its Social Services Block Grant. 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 TANF Cluster***

As described in items 2019-012, 2019-015, and 2019-016 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Eligibility, Special Tests and Provisions - Child Support Non-Cooperation and Special Tests and Provisions - Penalty for Failure to Comply With Work Verification Plan, that are applicable to its TANF Cluster 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 Rehabilitation Services Vocational Rehabilitation Grants to States***

As described in item 2019-017 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Matching, Level of Effort, 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.

***Basis for Qualified Opinion on Medicaid Cluster***

As described in item 2019-018 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Eligibility that are applicable to its Medicaid Cluster 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 Children's Health Insurance Program***

As described in item 2019-018 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Eligibility that are applicable to its Children's Health Insurance 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  
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(Continued)

***Basis for Qualified Opinion on Disability Insurance/Supplemental Security Income Cluster***

As described in item 2019-021 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Special Tests and Provisions - Consultative Examinations that are applicable to its Disability Insurance/Supplemental Security Income Cluster 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 National Guard Military Operations and Maintenance Projects***

As described in item 2019-023 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Period of Performance that are applicable to its National Guard Operations and Maintenance Projects 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 Performance Partnership Grants***

As described in item 2019-024 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Allowable Costs/Cost Principles that are applicable to its Performance Partnership Grants program. Compliance with such requirements is necessary, in our opinion, for the State to comply with requirements applicable to that program.

***Qualified Opinion on Highway Planning and Construction Cluster, Social Services Block Grant, TANF Cluster, Rehabilitation Services Vocational Rehabilitation Grants to States, Medicaid Cluster, Children's Health Insurance Program, Disability Insurance/Supplemental Security Income Cluster, National Guard Operations and Maintenance Projects, and Performance Partnership Grants***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion* paragraphs, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Highway Planning and Construction Cluster, Social Services Block Grant, TANF Cluster, Rehabilitation Services Vocational Rehabilitation Grants to States, Medicaid Cluster, Children's Health Insurance Program, Disability Insurance/Supplemental Security Income Cluster, National Guard Operations and Maintenance Projects, and Performance Partnership Grants for the year ended June 30, 2019.

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

As described in items 2019-005 and 2019-006 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting compliance of the State with its Foster Care - Title IV-E program regarding Reporting and Special Tests and Provisions - Operation of a Foster Care Demonstration Project. Consequently, we were unable to determine whether the State complied with those requirements applicable to the program.

***Basis for Qualified Opinion on Adoption Assistance***

As described in items 2019-007 and 2019-009 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting compliance of the State with its Adoption Assistance program regarding Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting. Consequently, we were unable to determine whether the State complied with those requirements applicable to the program.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON  
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(Continued)

**Qualified Opinion on Foster Care - Title IV-E and Adoption Assistance**

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion on Foster Care - Title IV-E* and *Basis for Qualified Opinion on Adoption Assistance* 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 Foster Care - Title IV-E and Adoption Assistance for the year ended June 30, 2019.

**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, 2019.

**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>
2019-002	84.048	Career and Technical Education - Basic Grants to States (Perkins IV)	Subrecipient Monitoring
2019-011	93.558	Temporary Assistance for Needy Families	Allowable Costs/Cost Principles
2019-013	93.558	Temporary Assistance for Needy Families	Reporting
2019-014	93.558	Temporary Assistance for Needy Families	Subrecipient Monitoring
2019-019	96.001	Disability Insurance/SSI Cluster	Period of Performance
2019-020	96.001	Disability Insurance/SSI Cluster	Reporting

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

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

**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.

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 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. A significant deficiency in internal control over compliance is a deficiency, or 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified 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>
2019-002	84.048	Career and Technical Education - Basic Grants to States (Perkins IV)	Subrecipient Monitoring
2019-003	20.205	Highway Planning and Construction Cluster	Special Tests and Provisions - Wage Rate Requirements
2019-004	20.205	Highway Planning and Construction Cluster	Special Tests and Provisions - Quality Assurance Program
2019-005	93.658	Foster Care - Title IV-E	Reporting
2019-006	93.658	Foster Care - Title IV-E	Special Tests and Provisions - Operation of a Foster Care Demonstration Project
2019-007	93.659	Adoption Assistance	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
2019-008	93.659	Adoption Assistance	Matching, Level of Effort, Earmarking
2019-009	93.659	Adoption Assistance	Reporting
2019-010	93.667	Social Services Block Grant	Reporting
2019-011	93.558	Temporary Assistance for Needy Families	Allowable Costs/Cost Principles
2019-012	93.558	Temporary Assistance for Needy Families	Eligibility
2019-013	93.558	Temporary Assistance for Needy Families	Reporting
2019-014	93.558	Temporary Assistance for Needy Families	Subrecipient Monitoring
2019-015	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions - Child Support Non-Cooperation
2019-016	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions - Penalty for Failure to Comply With Work Verification Plan
2019-017	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Matching, Level of Effort, Earmarking
2019-018	93.767	Children's Health Insurance Program	Eligibility
2019-018	93.778	Medical Assistance Program	Eligibility
2019-019	96.001	Disability Insurance/SSI Cluster	Period of Performance
2019-020	96.001	Disability Insurance/SSI Cluster	Reporting
2019-021	96.001	Disability Insurance/SSI Cluster	Special Tests and Provisions - Consultative Examinations
2019-022	93.917	HIV Care Formula Grants	Cash Management
2019-023	12.401	National Guard Military Operations and Maintenance Projects	Period of Performance
2019-024	66.605	Performance Partnership Grants	Allowable Costs/Cost Principles
2019-025	66.605	Performance Partnership Grants	Cash Management


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.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE  
(Continued)

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 the State, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated December 18, 2019, 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, CPA  
State Examiner

March 11, 2020

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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, 2018 to June 30, 2019

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	17-8218-0332-CA	(3,208)	-
		300	17-8218-0332-CA	(13)	-
		300	17-8218-0828-CA	56,772	-
		300	17-8218-1847-CA	419	-
		300	18-8218-1847-CA	10,204	-
		300	19-8218-0332-CA	5,778	-
		300	AP18PPQFO000C052	30,678	-
		300	AP18PPQFO000C073	70,264	-
		300	AP18PPQFO000C458	60,012	-
		300	AP18PPQFO000C510	14,955	-
		300	AP19PPQFO000C189	457	-
		351	16-9718-2538-CA	109,491	-
		351	AP18VSSPRS00C026	77,199	-
		351	AP18VSSPRS00C027	44,836	-
		351	AP19VSSPRS00C009	15,416	-
		351	AP19VSSPRS00C027	33,538	-
Total For Program - Plant and Animal Disease, Pest Control, and Animal Care				526,798	-
Wildlife Services	10.028	300	16-7440-1164-CA-1	2,094	-
Total For Program - Wildlife Services				2,094	-
Wetlands Reserve Program	10.072	300	68-52KY-16-1082	188,999	-
Total For Program - Wetlands Reserve Program				188,999	-
Soil and Water Conservation	10.902	36	WS07-17-03	4,336	-
Total For Program - Soil and Water Conservation				4,336	-
Environmental Quality Incentives Program	10.912	36	69-3A75-16-022	11,655	-
Total For Program - Environmental Quality Incentives Program				11,655	-
Regional Conservation Partnership Program	10.932	300	68-52KY-17-002	29,023	-
		300	NR1852KYXXXXC004	114,963	-
Total For Program - Regional Conservation Partnership Program				143,986	-
Biofuel Infrastructure Partnership	10.117	266	AG28540IN001	75,176	75,176
Total For Program - Biofuel Infrastructure Partnership				75,176	75,176
Specialty Crop Block Grant Program - Farm Bill	10.170	36	15-SCBGP-IN-0032	25,364	101
		36	16-SCBGP-IN-0052	96,576	90,600
		36	AM170100XXXXG027	202,592	102,593
		36	AM170200XXXXG003	71,382	71,382
		36	AM180100XXXXG035	45,819	43,726
Total For Program - Specialty Crop Block Grant Program - Farm Bill				441,733	308,402
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	351	FI18A311INCSR001	315,783	-
		351	FI19A311INBAR001	1,216,703	-
		351	FI19A311INCSR001	72,230	-
		351	FY18 PHDCIS	2,590	-
Total For Program - Cooperative Agreements with States for Intrastate Meat and Poultry Inspection				1,607,306	-
Food Safety Cooperative Agreements	10.479	351	18-37-A-104	118,003	-
		351	FI19A310INPHR001	6,053	-
Total For Program - Food Safety Cooperative Agreements				124,056	-
SNAP Fraud Framework Implementation Grant	10.535	500	USDA-FNS-SNAP-IEG-17-IN	12,048	-
Total For Program - SNAP Fraud Framework Implementation Grant				12,048	-
<b>SNAP Cluster</b>					
Supplemental Nutrition Assistance Program	10.551	500	62100	280,680,856	-
		500	ESTIMATE	(1,194)	-
		500	ESTIMATE	1,258	-
		500	ESTIMATE	2,035	-
		500	ESTIMATE	3,144	-
		500	ESTIMATE	551,365,768	-
Total For Program - Supplemental Nutrition Assistance Program				832,051,867	-

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2018 to June 30, 2019

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 Matching Grants for the Supplemental Nutrition Assistance Program	10.561	400	2IN430127	3,379,800	3,372,038
		500	2IN400099	1,869	-
		500	2IN400099	16,196	-
		500	2IN400099	32,618,715	-
		500	2IN400099 + EST\$	(1,190)	-
		500	2IN430126	(248)	-
		500	2IN430126	2,147,025	2,078,066
		500	ESTIMATE	2,425	-
		500	ESTIMATE	64,430	-
		500	ESTIMATE	85,480	-
		500	ESTIMATE	752,293	-
		500	ESTIMATE	824,090	-
		500	ESTIMATE	836,419	-
		500	ESTIMATE	1,005,899	-
		500	ESTIMATE	29,575,020	-
Total For Program - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				71,308,223	5,450,104
Total for Cluster - SNAP Cluster				903,360,090	5,450,104
Child Nutrition Cluster					
School Breakfast Program	10.553	560	2IN300059	3,677	-
		560	2IN300260	1,045	-
		718	71817IN109942BR	(4,311)	(4,311)
		718	71818IN109942BR	20,757,907	20,757,907
		718	71819IN109942BR	59,885,916	59,885,916
Total For Program - School Breakfast Program				80,644,234	80,639,512
National School Lunch Program	10.555	415	2IN300059	10,796	-
		415	2IN300059	13,491	-
		450	2IN300059	6,115	-
		450	2IN300059	15,189	-
		550	2IN300059	(21,740)	-
		550	2IN300059	(10,150)	-
		550	2IN300059	(4,046)	-
		550	2IN300059	(551)	-
		550	2IN300059	13,859	-
		550	2IN300059	34,600	-
		560	2IN300059	998	-
		560	2IN300059	21,869	-
		560	2IN300260	91,876	-
		615	2IN300059	426,545	-
		615	2IN300059	502,653	-
		718	Noncash Assistance	40,829,705	-
		718	71817IN109942SL	(435,243)	(11,822)
		718	2IN300059	-	87
		718	71818IN109942SL	64,778,259	66,300,557
		718	71819IN109942SL	203,060,567	201,324,512
Gary Community Schools		718	71818IN109942GC	1,738,364	1,738,364
		718	71819IN109942GC	2,142,818	2,142,818
Total For Program - National School Lunch Program				313,215,974	271,494,516
Special Milk Program for Children	10.556	718	71818IN109942MK	38,354	38,354
		718	71819IN109942MK	76,923	76,923
Total for Program - Special Milk Program for Children				115,277	115,277
Summer Food Service Program for Children	10.559	718	71818IN109942SF	8,212,989	8,212,989
		718	Noncash Assistance	42,144	-
		718	71819IN109942SF	340,907	340,907
Total for Program - Summer Food Service Program for Children				8,596,040	8,553,896
Total for Cluster - Child Nutrition Cluster				402,571,525	360,803,201
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	400	61900	10,052,138	-
		400	2IN7000012-01	(348,632)	(348,632)
		400	2IN700002	14,278,962	11,872,438
		400	2IN700002	18,729,270	17,490,984
		400	2IN700012	203,435	203,435
		400	2IN700012	1,063,319	1,063,319
		400	2IN70002-07	241	-
		400	ESTIMATE	16,708,540	-
		400	ESTIMATE	29,682,161	-
		400	ESTIMATE	37,818,520	-
Total For Program - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				128,187,954	30,281,544

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				Federal Awards Expended	Passed Through To Subrecipients
Child and Adult Care Food Program	10.558	718	71813IN109942CC	(594)	(594)
		718	71816IN109942CC	(161)	(161)
		718	71817IN109942CC	(19,497)	(19,497)
		718	71818IN109942CC	18,502,892	18,502,892
		718	71819IN109942CC	37,056,933	37,056,933
		718	71816IN109942CI	(17)	(17)
		718	71818IN109942CI	717,775	717,775
		718	71819IN109942CI	1,402,687	1,402,687
		718	71818IN109942FD	749,564	749,564
		718	71819IN109942FD	1,469,106	1,469,106
Total For Program - Child and Adult Care Food Program				59,878,688	59,878,688
State Administrative Expenses for Child Nutrition	10.560	718	2IN300260	3,011	-
		718	2IN300260	176,358	-
		718	2IN300260	3,148,364	-
		718	2IN300260	3,702,090	-
Total For Program - State Administrative Expenses for Child Nutrition				7,029,823	-
Food Distribution Cluster					
Commodity Supplemental Food Program	10.565	400	2IN810001-23	153,834	152,537
		400	Noncash Assistance	1,317,880	-
		400	ESTIMATE	213,885	205,380
Total For Program - Commodity Supplemental Food Program				1,685,599	357,917
Emergency Food Assistance Program (Administrative Costs)	10.568	400	2IN810001-23	16,961	-
		400	2IN810001-23	477,047	477,047
		400	Noncash Assistance	11,785,289	-
		400	ESTIMATE	27,200	-
		400	ESTIMATE	605,852	605,852
Total For Program - Emergency Food Assistance Program (Administrative Costs)				12,912,349	1,082,899
Total for Cluster - Food Distribution Cluster				14,597,948	1,440,816
WIC Farmers' Market Nutrition Program (FMNP)	10.572	400	ESTIMATE	9,184	-
		400	ESTIMATE	18,847	-
		400	ESTIMATE	19,597	-
		400	ESTIMATE	179,795	-
Total For Program - WIC Farmers' Market Nutrition Program (FMNP)				227,423	-
Team Nutrition Grants	10.574	718	8IN300116	98,884	-
Total For Program - Team Nutrition Grants				98,884	-
Farm to School Grant Program	10.575	36	CN-F2S-IMP-18-IN-1	4,829	-
		400	CN-F2S-IMP-18-IN-1	11,644	-
Total For Program - Farm to School Grant Program				16,473	-
Senior Farmers Market Nutrition Program	10.576	400	2IN810001	69,770	-
		400	ESTIMATE	14,346	-
Total For Program - Senior Farmers Market Nutrition Program				84,116	-
WIC Grants To States (WGS)	10.578	400	WIMIS-14-IN-2	127	-
Total For Program - WIC Grants To States (WGS)				127	-
Child Nutrition Discretionary Grants Limited Availability	10.579	718	182IN811N8103	501,267	501,267
		718	2IN300811	135,727	135,727
Total For Program - Child Nutrition Discretionary Grants Limited Availability				636,994	636,994
Fresh Fruit and Vegetable Program	10.582	718	2IN310059	458,060	458,060
		718	2IN310059	2,404,122	2,404,122
Total For Program - Fresh Fruit and Vegetable Program				2,862,182	2,862,182
Forestry Research	10.652	300	16-JV-11242305-102	104,483	-
Total For Program - Forestry Research				104,483	-

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				Federal Awards Expended	Passed Through To Subrecipients
Cooperative Forestry Assistance	10.664	300	14-DG-11420004-104	(1,938)	(3,875)
		300	14-DG-11420004-268	23,529	-
		300	15-CS-11091202-013	2,391	-
		300	15-DG-11420004-045	6,300	-
		300	15-DG-11420004-219	66,812	(424)
		300	15-DG-11420004-220	4,113	7,415
		300	16-DG-11420004-290	182,903	54,528
		300	16-DG-11420004-291	28,685	14,994
		300	16-DG-11420004-314	89,637	-
		300	17-DG-11420004-205	287,682	50,146
		300	17-DG-11420004-219	86,479	81,282
		300	18-DG-11420004-101	149,995	149,995
		300	18-DG-11420004-235	35,858	17,500
Total For Program - Cooperative Forestry Assistance				962,446	371,561
Urban and Community Forestry Program	10.675	300	17-DG-11420004-016	12,800	-
Total For Program - Urban and Community Forestry Program				12,800	-
Forest Legacy Program	10.676	300	14-DG-11420004-185	804	-
Total For Program - Forest Legacy Program				804	-
Forest Stewardship Program	10.678	300	13-DG-11420004-063	(2,084)	-
		300	16-DG-11420004-299	11,254	-
Total For Program - Forest Stewardship Program				9,170	-
Forest Health Protection	10.680	300	14-DG-11420004-255	2,082	13,700
		300	16-DG-11420004-311	86,130	-
		300	17-01-07	6,064	-
		300	17-DG-11420004-203	4,902	-
		300	18-01-07	93,647	-
		300	18-DG-11420004-065	3,981	-
		300	19-01-02	10,927	-
Total For Program - Forest Health Protection				207,733	13,700
Good Neighbor Authority	10.691	300	16-GN-11091200-008	546	-
		300	16-GN-11091200-012	39,513	-
Total For Program - Good Neighbor Authority				40,059	-
Total - U.S. Department of Agriculture				1,524,027,909	462,122,368
<u>U.S. Department of Commerce</u>					
Coastal Zone Management Administration Awards	11.419	300	NA15NOS4190086	253,926	156,957
		300	NA16NOS4190085	221,991	174,053
		300	NA17NOS4190031	326,032	265,139
		300	NA18NOS4190010	215,545	1,205
Total For Program - Coastal Zone Management Administration Awards				1,017,494	597,354
State and Local Implementation Grant Program	11.549	286	18-10-S18018	266,706	-
Total For Program - State and Local Implementation Grant Program				266,706	-
Total - U.S. Department of Commerce				1,284,200	597,354
<u>U.S. Department of Defense</u>					
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	495	W912DY-16-2-0216	10,732	-
		495	W912DY-18-2-0216	93,592	-
Total For Program - State Memorandum of Agreement Program for the Reimbursement of Technical Services				104,324	-
Military Construction, National Guard	12.400	110	W912L9-16-2-2001	183,658	-
		110	W912L9-17-2-2001	218,584	-
Total For Program - Military Construction, National Guard				402,242	-

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				Federal Awards Expended	Passed Through To Subrecipients			
National Guard Military Operations and Maintenance (O&M) Projects	12.401	110	60900	1,724	-			
			60900	3,507	-			
			60900	4,840	-			
			60900	15,889	-			
			60900	16,737	-			
			60900	21,078	-			
			60900	45,333	-			
			W912L9-11-2-1001	1,512	-			
			W912L9-13-2-1001	(161,025)	-			
			W912L9-14-2-1001	163,294	-			
			W912L9-14-2-1005	26	-			
			W912L9-15-2-1011	(1)	-			
			W912L9-16-2-1001	44,654	-			
			W912L9-17-2-1001	2,491,351	-			
			W912L9-17-2-1002	320,479	-			
			W912L9-17-2-1003	135,565	-			
			W912L9-17-2-1004	7,500	-			
			W912L9-17-2-1007	(4,840)	-			
			W912L9-17-2-1010	36	-			
			W912L9-17-2-1011	40,528	-			
			W912L9-17-2-1023T	42,994	-			
			W912L9-17-2-1024F	51,758	-			
			W912L9-18-2-1001	19,161,832	-			
			W912L9-18-2-1002	1,016,302	-			
			W912L9-18-2-1003	1,927,663	-			
			W912L9-18-2-1004	154,252	-			
			W912L9-18-2-1005	590,356	-			
			W912L9-18-2-1007	1,661,974	-			
			W912L9-18-2-1010	24,804	-			
			W912L9-18-2-1011	860,689	-			
			W912L9-18-2-1014	10,320	-			
			W912L9-18-2-1021F	406,684	-			
			W912L9-18-2-1021T	606,109	-			
			W912L9-18-2-1023F	175,152	-			
			W912L9-18-2-1023T	210,297	-			
			W912L9-18-2-1024F	413,445	-			
			W912L9-18-2-1040	17,083	-			
			W912L9-19-2-1001	14,383,993	-			
			W912L9-19-2-1002	1,155,567	-			
			W912L9-19-2-1003	1,685,411	-			
			W912L9-19-2-1004	138,346	-			
			W912L9-19-2-1005	1,162,242	-			
			W912L9-19-2-1007	1,057,333	-			
			W912L9-19-2-1010	58,593	-			
			W912L9-19-2-1011	890	-			
			W912L9-19-2-1014	60,127	-			
			W912L9-19-2-1021F	1,002,798	-			
			W912L9-19-2-1021T	848,491	-			
			W912L9-19-2-1023F	343,451	-			
			W912L9-19-2-1023T	517,486	-			
			W912L9-19-2-1024F	1,086,283	-			
			W912L9-19-2-1040	589,421	-			
			Total For Program - National Guard Military Operations and Maintenance (O&M) Projects				54,570,333	-
			National Guard ChalleNGe Program	12.404	110	W912L9-16-2-4001	(88,685)	-
						W912L9-17-0-4001	441,623	-
W912L9-18-2-4001	2,962,128	-						
W912L9-18-2-4002	462,340	-						
W912L9-19-2-4002	926,239	-						
Total For Program - National Guard ChalleNGe Program				4,703,645	-			
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610	38	EN1322-18-02	21,543	21,543			
Total For Program - Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies				21,543	21,543			
Economic Adjustment Assistance for State Governments	12.617	38	HQ00051610003	479,665	100,000			
Total For Program - Economic Adjustment Assistance for State Governments				479,665	100,000			
<u>Total - U.S. Department of Defense</u>				<u>60,281,752</u>	<u>121,543</u>			
<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	1,613,452	1,613,362			
			B-08-DI-18-0001	5,620,720	5,617,263			
			B-11-DC-18-0001	157,530	157,530			
			B-12-DC-18-0001	471,157	471,157			
			B-13-DC-18-0001	2,018,058	2,018,058			
			B-14-DC-18-0001	3,516,756	3,516,756			
			B-15-DC-18-0001	4,553,587	4,376,049			
			B-16-DC-18-0001	17,088,915	17,066,183			
			B-17-DC-18-0001	7,358,609	7,336,522			
			B-18-DC-18-0001	866,226	502,124			
			B-08-DI-18-0001	1,614,211	-			
			B-08-DI-18-0001	1,614,211	-			
			Total For Program - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				44,879,221	42,675,004

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				Federal Awards Expended	Passed Through To Subrecipients
Fair Housing Assistance Program State and Local	14.401	258	6FPSLP0004	548	-
		258	FF205K 5008	31,362	-
		258	FF205K065008	112	-
		258	FF205K135008	17	-
		258	FF205K145008	345	-
		258	FF205K155008	161,407	-
		258	FF205K165008	67,353	-
		258	IFF205K075008	116	-
Total For Program - Fair Housing Assistance Program State and Local				261,260	-
Total - U.S. Department of Housing and Urban Development				45,140,481	42,675,004
<u>U.S. Department of the Interior</u>					
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	300	S18AP20004	373,887	-
		300	S19AP20003	878,690	-
Total For Program - Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining				1,252,577	-
Abandoned Mine Land Reclamation (AMLR)	15.252	300	S14AF20003	2,196,394	17,910
		300	S16AF20014	567,964	-
		300	S17AF20014	631,141	-
		300	S18AF20028	3,371,779	-
		300	S19AF20048	319,924	-
Total For Program - Abandoned Mine Land Reclamation (AMLR)				7,087,202	17,910
Fish and Wildlife Cluster					
Sport Fish Restoration	15.605	300	F17AF00217	1,053,536	-
		300	F18AF00052	1,013,791	-
		300	F18AF00062	927,636	42,703
		300	F18AF00064	165,865	-
		300	F19AF00037	699,518	8,250
		300	F19AF00101	968,988	-
Total For Program - Sport Fish Restoration				4,829,334	50,953
Wildlife Restoration and Basic Hunter Education	15.611	300	61670	18,225	-
		300	F14AF00511	35,859	-
		300	F15AF00072	32,231	32,231
		300	F16AF00244	49,987	49,987
		300	F16AF00429	1,999	-
		300	F16AF00430	45,647	-
		300	F16AF00431	22,760	-
		300	F16AF00436	12,456	-
		300	F16AF00492	292,486	-
		300	F16AF00524	113,542	-
		300	F16AF01261	73,551	73,272
		300	F17AF00420	764,118	-
		300	F17AF00463	81,506	-
		300	F17AF00638	81,170	-
		300	F17AF00638	604,277	-
		300	F17AF00820	65,081	-
		300	F18AF00065	134,600	65,109
		300	F18AF00226	157,019	-
		300	F18AF00473	388,201	-
		300	F18AF00476	431,862	-
		300	F18AF00476_PRG INC	143,954	-
		300	F18AF00484	303,905	-
		300	F18AF00494	273,390	-
		300	F18AF00495	165,514	-
		300	F18AF00609	271,584	271,584
		300	F18AF00696	4,320,033	-
		300	F18AF00701	66,579	-
		300	F18AF00725	957	-
		300	F18AF00729	202,371	-
		300	F19AF00053	166	166
		300	F19AF00230	3,498	-
Total For Program - Wildlife Restoration and Basic Hunter Education				9,158,528	492,349
Total for Cluster - Fish and Wildlife Cluster				13,987,862	543,302
Fish and Wildlife Management Assistance	15.608	300	F15AC00429	80,587	-
		300	F16AP01009	2,444	-
		300	F17AP00910	(611)	-
		300	F17AP00922	67,860	-
		300	F18AP00793	12,658	-
Total For Program - Fish and Wildlife Management Assistance				162,938	-
Cooperative Endangered Species Conservation Fund	15.615	300	F12AP00840	8,538	-
		300	F15AP01091	15,177	-
		300	F17AP00163	31,364	31,364
		300	F17ASP00766	60,257	-
Total For Program - Cooperative Endangered Species Conservation Fund				115,336	31,364

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				Federal Awards Expended	Passed Through To Subrecipients
Clean Vessel Act	15.616	495	F13AP00932	(4)	-
		495	F15AP00147	(357)	-
		495	F17AP01033	22,261	-
		495	F17AP01037	13,303	-
Total For Program - Clean Vessel Act				35,203	-
Enhanced Hunter Education and Safety	15.626	300	F17AF00677	159,895	-
		300	F17AF00682	10,000	-
Total For Program - Enhanced Hunter Education and Safety				169,895	-
State Wildlife Grants	15.634	300	F15AF00941	141,264	141,264
		300	F16AF00042	5,011	5,011
		300	F16AF00545	2,342	-
		300	F16AF00972	18,727	18,727
		300	F16AF01041	36,858	36,858
		300	F16AF01044	26,400	26,400
		300	F16AF01092	75,970	75,970
		300	F17AF00055	116,524	-
		300	F17AF00610	41,222	41,222
		300	F17AF00858	242,412	-
		300	F17AF01149	64,546	64,546
		300	F18AF00082	127,896	109,332
		300	F18AF00797	81,835	-
Total For Program - State Wildlife Grants				981,007	519,330
Endangered Species Conservation – Recovery Implementation Funds	15.657	300	F17AP00294	22,226	-
		300	F18AP00303	1,389	-
Total For Program - Endangered Species Conservation – Recovery Implementation Funds				23,615	-
Great Lakes Restoration	15.662	300	F15AP00413	19,820	-
		300	F16AC01133	23,858	-
		300	F16AP01037	284,730	-
		300	F17AP00354	74,162	-
		300	F18AP00887	1,837	-
Total For Program - Great Lakes Restoration				404,407	-
Historic Preservation Fund Grants-In-Aid	15.904	300	P17AF00046	313,431	280,239
		300	P18AF00019	517,422	211,475
		300	P19AF00032	103,266	-
Total For Program - Historic Preservation Fund Grants-In-Aid				934,119	491,714
Outdoor Recreation Acquisition, Development and Planning	15.916	300	18-00586	52,680	52,680
		300	18-00587	34,271	34,271
		300	18-00589	9,136	9,136
		300	18-00590	190,487	190,487
		300	18-00591	43,738	43,738
		300	18-00592	10,000	10,000
		300	18-00593	198,235	198,235
		300	18-00594	183,938	-
		300	18-00595	45,399	-
		300	18-00596	100,000	100,000
		300	18-00597	13,317	13,317
		300	18-00598	20,000	20,000
		300	18-00599	23,802	23,802
		300	18-00601	157,155	157,155
		300	18-00602	64,523	64,523
		300	18-00603	200,000	200,000
		300	18-00605	79,188	79,188
		300	18-00607	4,456	4,456
		300	18-00608 P18AP00267	46,094	46,094
		300	18-00609	23,660	23,660
		300	18-00610	187,575	187,575
Total For Program - Outdoor Recreation Acquisition, Development and Planning				1,687,654	1,458,317
Water Use and Data Research	15.981	300	G17AC00015	14,746	-
Total For Program - Water Use and Data Research				14,746	-
Total - U.S. Department of Interior				26,856,561	3,061,937
<u>U.S. Department of Justice</u>					
Sexual Assault Services Formula Program	16.017	32	2015-KF-AX-0049	29,551	29,551
		32	2016-KF-AX-0028	66,487	66,487
		32	2017-KF-AX-0045	257,936	237,190
		32	2018-KF-AX-0049	214,863	207,308
Total For Program - Sexual Assault Services Formula Program				568,837	540,536
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	22	2014-EW-AX-K0101	21,764	-
Total For Program - Enhanced Training and Services to End Violence and Abuse of Women Later in Life				21,764	-

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Juvenile Justice and Delinquency Prevention	16.540	22	2011-JF-FX-0009	328	-
		32	2013-MU-FX-0020	297,782	297,782
		32	2015-JF-FX-0033	32,835	15,617
		32	2016-JF-FX-0041	(8,206)	19,168
		32	2017-JF-FX-0021	173,273	64,442
		32	2018-JX-FX-0058	23,520	-
		615	2013-MU-FX-0020	3,000	-
		615	2015-JF-FX-0033	8,614	-
		615	2016-JF-FX-0041	19,853	-
		615	2017-JF-FX-0074	11,551	-
Total For Program - Juvenile Justice and Delinquency Prevention				562,550	397,009
Missing Children's Assistance	16.543	100	2014-MC-FX-K018	220,798	93,859
		100	2017-MC-FX-K008	338,155	74,446
Total For Program - Missing Children's Assistance				558,953	168,305
State Justice Statistics Program for Statistical Analysis Centers	16.550	32	2018-86-CX-K023	11,841	-
Total For Program - State Justice Statistics Program for Statistical Analysis Centers				11,841	-
National Criminal History Improvement Program (NCHIP)	16.554	22	2015-RU-BX-K039	450,203	-
		22	2016-RU-BX-K013	322,468	-
		32	2016-RU-BX-K013	998	-
		32	2018-RU-BX-K020	4,924	-
		100	2016-RU-BX-K013	314,334	-
Total For Program - National Criminal History Improvement Program (NCHIP)				1,092,927	-
Crime Victim Assistance	16.575	22	2015-VA-GX-0064	81,440	-
		32	2015-VA-GX-0064	9,274,778	9,185,285
		32	2016-VA-GX-0017	12,410,719	12,077,635
		32	2017-VA-GX-0004	1,791,811	1,789,544
		100	2016-VA-GX-0017	35,007	-
		100	2018-V2-GX-0031	95,921	-
		410	2016-VA-GX-0017	14,328	-
Total For Program - Crime Victim Assistance				23,704,004	23,052,464
Crime Victim Compensation	16.576	32	2015-VC-GX-0054	127,830	114,793
		32	2016-VC-GX-0053	142,312	141,542
		32	2017-VC-GX-0015	439,671	245,317
Total For Program - Crime Victim Compensation				709,813	501,652
Crime Victim Assistance/Discretionary Grants	16.582	32	2015-VF-GX-0045	195,858	195,858
Total For Program - Crime Victim Assistance/Discretionary Grants				195,858	195,858
Violence Against Women Formula Grants	16.588	22	2017-WF-AX-0055	39,765	-
		22	2018-WF-AX-0046	22,054	-
		32	2015-WF-AX-0020	50,525	46,428
		32	2016-WF-AX-0028	327,212	319,370
		32	2017-WF-AX-0055	1,295,040	1,189,190
		32	2018-WF-AX-0046	1,155,871	1,155,871
		39	2017-WF-AX-0055	1,181	-
		39	2018-WF-AX-0046	4,321	-
Total For Program - Violence Against Women Formula Grants				2,895,969	2,710,859
Residential Substance Abuse Treatment for State Prisoners	16.593	32	2015-RT-BX-0012	14,389	13,377
		32	2016-RT-BX-0044	50,466	41,272
		32	2017-RT-BX-0025	8,805	8,805
		615	2016-RT-BX-0044	66,113	-
Total For Program - Residential Substance Abuse Treatment for State Prisoners				139,773	63,454
State Criminal Alien Assistance Program	16.606	615	2009-G7115-IN-AP	4,409	-
		615	2012-AP-BX-0031	93,300	-
Total For Program - State Criminal Alien Assistance Program				97,709	-
Project Safe Neighborhoods	16.609	32	2016-GP-BX-0003	57,400	53,746
		32	2016-GP-BX-0004	132,260	132,260
		32	2018-GP-BX-0027	12,563	-
		32	2018-GP-BX-0030	(757)	(757)
Total For Program - Project Safe Neighborhoods				201,466	185,249
Juvenile Mentoring Program	16.726	410	2018-JU-FX-0022	8,749	-
Total For Program - Juvenile Mentoring Program				8,749	-
PREA Program: Strategic Support for PREA Implementation	16.735	615	2013-RP-BX-0003	26,847	-
		615	2015-RP-BX-0008	10,229	-
Total For Program - PREA Program: Strategic Support for PREA Implementation				37,076	-

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Edward Byrne Memorial Justice Assistance Grant Program	16.738	32	2015-DJ-BX-1071	149,715	141,716
		32	2016-DJ-BX-0402	530,956	507,531
		32	2017-DJ-DB-0185	782,992	773,197
		32	2018-DJ-BX-0665	165,627	129,320
		100	2015-DJ-BX-1071	82,654	-
		100	2016-DJ-BX-0402	191,474	-
		100	2017-DJ-DB-0185	200,078	-
		100	2018-DJ-BX-0665	98,347	-
		300	2017-DJ-DB-0185	97,680	-
		610	2015-DJ-BX-1071	7,765	-
		610	2016-DJ-BX-0402	3,910	-
		610	2018-DJ-BX-0665	12,682	-
		615	2017-DJ-DB-0185	194,600	-
		615	F16.738	35,948	-
		Total For Program - Edward Byrne Memorial Justice Assistance Grant Program			
DNA Backlog Reduction Program	16.741	100	2016-DN-BX-0031	244,223	-
		100	2017-DN-BX-0063	601,241	-
		100	2017-DN-BX-0182	21,703	-
		100	2018-DN-BX-0100	244,425	-
Total For Program - DNA Backlog Reduction Program				1,111,592	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	32	2017-CD-BX-0024	871	-
		32	2018-CD-BX-0035	1,574	-
		100	2017-CD-BX-0024	126,436	-
Total For Program - Paul Coverdell Forensic Sciences Improvement Grant Program				128,881	-
Support for Adam Walsh Act Implementation Grant Program	16.750	615	2013-AW-BX-0032	83,055	-
		615	2014-AW-BX-0049	74,568	-
		615	2017-AW-BX-0022	42,773	-
Total For Program - Support for Adam Walsh Act Implementation Grant Program				200,396	-
Edward Byrne Memorial Competitive Grant Program	16.751	615	2015-DS-BX-0013	(280)	-
		615	2016-DS-BX-0020	164,893	-
		615	2017-XT-BX-0021	17,332	-
Total For Program - Edward Byrne Memorial Competitive Grant Program				181,945	-
Harold Rogers Prescription Drug Monitoring Program	16.754	250	2017-PM-BX-0005	148,554	-
		400	2018-AR-BX-K095	173,491	442
Total For Program - Harold Rogers Prescription Drug Monitoring Program				322,045	442
Second Chance Act Reentry Initiative	16.812	615	2016-CZ-BX-0018	430,051	-
Total For Program - Second Chance Act Reentry Initiative				430,051	-
NICS Act Record Improvement Program	16.813	22	2015-NS-BX-K022	181,071	-
		32	2015-NS-BX-K022	939	-
		32	2018-NS-BX-K016	5,639	-
Total For Program - NICS Act Record Improvement Program				187,649	-
Juvenile Justice Reform and Reinvestment Demonstration Program	16.821	610	2016-VE-FX-0010	309,713	-
Total For Program - 2016 Enhancing Youth Access to Justice				309,713	-
2018 Marijuana EducationESTS from email. Award received 02/09/18	16.U01	100	2018-65	289,285	-
Total For Program - 2018 Marijuana EducationESTS from email. Award received 02/09/18				289,285	-
2019 Marijuana Education	16.U02	100	2019-67	71,057	-
Total For Program - 2019 Marijuana Education				71,057	-
Comprehensive Opioid Abuse Site-Based Program	16.838	32	2017-AR-BX-K023	5,077	-
		410	2018-AR-BX-K007	61,012	-
		410	2018-AR-BX-K086	852	-
		410	2018-H2293-IN-AR	352	-
Total For Program - Comprehensive Opioid Abuse Site-Based Program				67,293	-
Public Safety Partnership and Community Policing Grants	16.710	100	2016AMWX0017	106,731	-
		100	2016HPWX0015	45,338	-
		100	2018-AM-WX-0007	1,258	-
		100	2018-HP-WX-0003	18,368	-
Total For Program - Public Safety Partnership and Community Policing Grants				171,695	-

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Equitable Sharing Program	16.922	190	Federal Forfeiture - Gaming Commission	6,588	-
Total For Program - Equitable Sharing Program				6,588	-
Total - U.S. Department of Justice				36,839,907	29,367,592
<u>U.S. Department of Labor</u>					
Labor Force Statistics	17.002	510	LM-30598-18-75-J-18	221,029	-
		510	LM-31951-19-75-J-18	923,826	-
Total For Program - Labor Force Statistics				1,144,855	-
Compensation and Working Conditions	17.005	225	OS-30629-18-75-J-18	24,130	-
		225	OS-31982-19-75-J-18	96,484	-
Total For Program - Compensation and Working Conditions				120,614	-
Registered Apprenticeship	17.201	510	AP-30077-16-60-A-18	196,855	192,608
		515	AP-30077-16-60-A-18	17,974	-
Total For Program - Registered Apprenticeship				214,829	192,608
Employment Service Cluster					
Employment Service/Wagner-Peyser Funded Activities	17.207	510	ES-27489-15-5-A-18	6,446	-
		510	ES-29411-16-55-A-18	815,750	-
		510	ES-30987-17-55-A-18	229,540	33,970
		510	ES-30987-17-55-A-18	3,158,887	359,088
		510	ES-31846-18-55-A-18	8,903,657	1,766,766
Total For Program - Employment Service/Wagner-Peyser Funded Activities				13,114,280	2,159,824
Disabled Veterans' Outreach Program (DVOP)	17.801	510	DV-30014-17-55-5-18	5,500	-
		510	DV-31505-18-55-5-18	1,725,277	81,688
		510	DV-32889-19-55-5-18	1,555,690	115,632
Total For Program - Disabled Veterans' Outreach Program (DVOP)				3,286,467	197,320
Total for Cluster - Employment Service Cluster				16,400,747	2,357,144
Unemployment Insurance	17.225	510	UI-27861-16-55-A-18	16,962	-
		510	UI-27905-15-55-A-18	4,736	-
		510	UI-27975-16-55-A-18	38	-
		510	UI-29840-17-55-A-18	2,009,423	-
		510	UI-30216-17-60-A-18	245,321	-
		510	UI-31292-18-55-A-18	15,942,698	57,707
		510	UI-31292-18-A-18	1,144	-
		510	UI-31292-18-A-18	2,236	-
		510	UI-31341-18-55-A-18	375,554	-
		510	UI-31341-18-55-A-18	848,303	-
		510	UI-31516-18-60-A-18	3,374,290	2,253,323
		510	UI-32598-19-55-A-18	21,928,722	93,496
		510	UI-32702-19-55-A-18	1,162,152	-
		510	UI-32702-19-55-A-18	2,644,034	-
		510	UI-32838-19-60-A-18	430,857	424,464
		8510	70070	237,047,348	-
Total For Program - Unemployment Insurance				286,033,818	2,828,990
Senior Community Service Employment Program	17.235	510	AD-30405-17-55-A-18	282,269	283,044
		510	AD-31758-18-55-A-18	1,771,309	1,714,487
Total For Program - Senior Community Service Employment Program				2,053,578	1,997,531
Trade Adjustment Assistance	17.245	510	A-31698-18-55-A-18	15,639	-
		510	TA-26723-15-55-A-18	(187)	-
		510	TA-28049-16-55-A-18	1,222,909	46,708
		510	TA-30487-17-55-A-18	4,830,203	88,997
Total For Program - Trade Adjustment Assistance				6,068,564	135,705
WIOA Cluster					
WIOA Adult Program	17.258	510	AA-28315-16-55-A-18	240,596	50,252
		510	AA-30957-17-55-A-18	5,306,219	5,143,520
		510	AA-32194-18-55-A-18	7,325,398	6,914,929
Total For Program - WIOA Adult Program				12,872,213	12,108,701
WIOA Youth Activities	17.259	510	AA-28315-16-55-A-18	98,411	98,411
		510	AA-30957-17-55-A-18	5,725,908	5,432,393
		510	AA-32194-18-55-A-18	6,770,292	5,978,195
Total For Program - WIOA Youth Activities				12,594,611	11,508,999

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				Federal Awards Expended	Passed Through To Subrecipients
WIOA Dislocated Worker Formula Grants	17.278	510	AA-26778-15-55-A-18	75,344	18,162
		510	AA-28315-16-55-A-18	729,134	778,076
		510	AA-30957-17-55-A-18	4,976,262	4,581,432
		510	AA-32194-18-55-A-18	7,285,841	6,330,073
Total For Program - WIOA Dislocated Worker Formula Grants				13,066,581	11,707,743
Total for Cluster - WIOA Cluster				38,533,405	35,325,443
WIOA Pilots, Demonstrations, and Research Projects	17.261	510	Mi-30765-17-60-A-18	432,917	233,522
Total For Program - WIOA Pilots, Demonstrations, and Research Projects				432,917	233,522
Work Opportunity Tax Credit Program (WOTC)	17.271	510	WT-31547-18-55-A-18	239,666	-
		510	WT-32765-19-55-A-18	45,598	-
Total For Program - Work Opportunity Tax Credit Program (WOTC)				285,264	-
Temporary Labor Certification for Foreign Workers	17.273	510	FL-30814-17-55-A-18	(7,530)	-
		510	FL-31643-18-55-A-18	56,004	-
Total For Program - Temporary Labor Certification for Foreign Workers				48,474	-
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	510	DW-29778-16-60-A-18	854,102	-
Total For Program - WIOA National Dislocated Worker Grants / WIA National Emergency Grants				854,102	-
Apprenticeship USA Grants	17.285	510	AP-29236-16-55-A-18	(6,515)	-
		510	AP-30077-16-60-A-18	208,990	-
Total For Program - Apprenticeship USA Grants				202,475	-
Occupational Safety and Health State Program	17.503	225	SP-35006-SP8	654,863	-
		225	SP-35106-SP9	1,580,226	-
Total For Program - Occupational Safety and Health State Program				2,235,089	-
Consultation Agreements	17.504	225	CS-30016-CS8	185,207	-
		225	CS-31016-CS9	73,699	-
Total For Program - Consultation Agreements				258,906	-
Total - U.S. Department of Labor				354,887,637	43,070,943
<u>U.S. Department of Transportation</u>					
Airport Improvement Program	20.106	800	3-18-0000-016-2018	181,996	-
Total For Program - Airport Improvement Program				181,996	-
Highway Research and Development Program	20.200	800	15X0445060	80,137	-
Total For Program - Highway Research and Development Program				80,137	-
Highway Planning and Construction Cluster					
Highway Planning and Construction	20.205	100	N4510.819	912,046	-
		300	RT17004	10,847	10,847
		300	RT17006	1,000	1,000
		300	N4510.812	1,273	-
		300	N4510.819	165,581	-
		300	RT17001	39,646	-
		300	RT17005	36,206	-
		400	N4510.819	9,600	-
		800	23 U.S.C. 125/ER-IN-18-1	42,219	-
		800	23U.S.C 115	74,166	-
		800	ESTIMATE	10,544	-
		800	N 4510.705	(212)	-
		800	N4510.646	746,622	-
		800	N4510.683	132,109,921	1,764,570
		800	N4510.742	(726,028)	48
		800	N4510.743	20,656,872	880,110
		800	N4510.745	2,387,268	317,686
		800	N4510.756	1,022,205	182,194
		800	N4510.765	608,386	363,035
		800	N4510.774	(1,503,165)	226,412
		800	N4510.788	3,148,623	1,915,468
		800	N4510.802	12,156,592	4,521,941
		800	N4510.812	102,476,079	12,033,087
		800	N4510.819	466,800,845	25,639,034
		800	N4510.831	289,303,715	14,504,205
Total For Program - Highway Planning and Construction				1,030,490,851	62,359,637

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Recreational Trails Program	20.219	300	RT16008	7,900	7,900
		300	RT16004	11,447	11,447
		300	RT10(007)	120,830	120,830
		300	RT12(003)	130,742	130,742
		300	RT13(001)	125,295	-
		300	RT13(006)	31,752	31,752
		300	RT13(009)	43,486	43,486
		300	RT14(002)	15,119	-
		300	RT14004	12,355	12,355
		300	RT14005	5,829	5,829
		300	RT15(002)	68,000	-
		300	RT15(003)	8,364	-
		300	RT15(004)	21,758	21,758
		300	RT15(005)	9,444	9,444
		300	RT15(006)	107,978	107,978
		300	RT15(007)	102,867	102,867
		300	RT16002	3,164	-
		300	RT16006	12,746	12,746
		300	RT16007	11,964	11,964
		300	RT18001	17,391	-
		300	RT18002	1,536	-
		300	RT18003	17,644	-
Total For Program - Recreational Trails Program				887,611	631,098
Federal Lands Access Program	20.224	800	23 U.S.C. 204	1,066,399	8,101
Total For Program - Federal Lands Access Program				1,066,399	8,101
Total for Cluster - Highway Planning and Construction Cluster				1,032,444,861	62,998,836
Highway Training and Education	20.215	800	15X0446060-028	75,560	-
Total For Program - Highway Training and Education				75,560	-
Motor Carrier Safety Assistance	20.218	100	FM-MCG-0360-17	2,133,988	-
		100	FM-MCG-0429	3,602,502	-
Total For Program - Motor Carrier Safety Assistance				5,736,490	-
Commercial Driver's License Program Implementation Grant	20.232	22	FM-CDL-0048-11-01-00	(2,425)	-
		22	FM-CDL-0157-14-01-00	29,747	-
		22	FM-CDL-0190-15-01-00	259,927	-
		22	FM-CDL-0258-16-01-00	124,628	-
		235	FM-CDL-0254-16-01-00	44,896	-
		235	FM-CDL-0258-16-01-00	33,995	-
		235	FM-CDL-0273-17	494,400	-
Total For Program - Commercial Driver's License Program Implementation Grant				985,168	-
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	100	69A360184002IMHP0IN	809,560	-
		100	FMMHP-0276-17	505,008	-
Total For Program - Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements				1,314,568	-
Railroad Safety	20.301	800	FR-SIP-0011-18	41,444	-
Total For Program - Railroad Safety				41,444	-
Federal Transit Cluster					
Federal Transit Capital Investment Grants	20.500	800	IN-03-0109	439,713	439,713
Total For Program - Federal Transit Capital Investment Grants				439,713	439,713
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	800	IN-2017-016-00	658,310	658,310
		800	IN-2018-022-00	1,516,677	1,516,677
Total For Program - Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs				2,174,987	2,174,987
Total for Cluster - Federal Transit Cluster				2,614,700	2,614,700
Formula Grants for Rural Areas and Tribal Transit Program	20.509	800	IN-2017-016-00	12,595,798	9,967,215
		800	IN-2018-022-00	4,537,008	3,467,379
Total For Program - Formula Grants for Rural Areas and Tribal Transit Program				17,132,806	13,434,594
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	800	IN-2017-010-00	1,239,830	-
		800	IN-2018-012-00	1,770,287	-
Total For Program - Enhanced Mobility of Seniors and Individuals with Disabilities				3,010,117	-
Total for Cluster - Transit Services Programs Cluster				3,010,117	-

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<b>Highway Safety Cluster</b>					
State and Community Highway Safety	20.600	32	18X9204020IN15	67,036	-
		32	18X9204020IN16	395	-
		32	18X9204020IN16	794,153	794,153
		32	18X9204020IN17	431,316	224,165
		32	18X9205464IN16	413,195	413,195
		32	18X9205464IN17	302,992	302,992
		32	69A37518300004020IN0	62,282	-
		32	69A37518300004020IN0	4,175,071	3,322,357
		32	69A37519300004020IN0	135,085	131,752
		100	18X9204020IN15	359,757	-
		100	69A37518300004020IN0	367,504	-
Total For Program - State and Community Highway Safety				<u>7,108,786</u>	<u>5,188,614</u>
<b>Alcohol Impaired Driving Countermeasures Incentive Grants I</b>					
	20.601	32	18X920405diN15	1,619,947	1,095,931
		32	18X920405diN16	2,806	(5,187)
		32	18X920405diN17	319,540	268,990
		39	18X920405diN16	98,365	-
		100	18X920405diN17	188,854	-
		115	18X920405diN15	276,683	276,683
		115	18X920405diN17	100,989	-
		230	18X920405diN17	216,009	-
Total For Program - Alcohol Impaired Driving Countermeasures Incentive Grants I				<u>2,823,193</u>	<u>1,636,417</u>
<b>Occupant Protection Incentive Grants</b>					
	20.602	32	18X920405biN16	(1,477)	(1,477)
Total For Program - Occupant Protection Incentive Grants				<u>(1,477)</u>	<u>(1,477)</u>
<b>State Traffic Safety Information System Improvement Grants</b>					
	20.610	22	18X920405ciN15	191,819	-
		32	18X920405ciN15	56,710	3,869
		385	18X920405ciN15	58,769	-
		385	18X9204080IN12	(6,511)	-
Total For Program - State Traffic Safety Information System Improvement Grants				<u>300,787</u>	<u>3,869</u>
<b>Incentive Grant Program to Prohibit Racial Profiling</b>					
	20.611	22	69A37518300001906IN0	281,550	-
Total For Program - Incentive Grant Program to Prohibit Racial Profiling				<u>281,550</u>	<u>-</u>
<b>National Priority Safety Programs</b>					
	20.616	32	18X920405eiN17	90,008	90,008
		32	69A3751830000405ciN0	83,404	74,293
		32	69A3751830000405diNL	393,780	276,719
		32	69A3751830000405fiN0	3,010	-
		39	69A3751830000405diNL	55,711	-
		100	69A3751830000405diNL	150,191	-
		115	69A3751830000405diNL	15,371	-
		235	69A3751830000405ciN0	207,735	-
		400	69A3751830000405ciN0	51,652	-
Total For Program - National Priority Safety Programs				<u>1,050,862</u>	<u>441,020</u>
Total for Cluster - Highway Safety Cluster				<u>11,563,701</u>	<u>7,268,443</u>
<b>Minimum Penalties for Repeat Offenders for Driving While Intoxicated</b>					
	20.608	32	69A37518300001640INA	18,663	18,663
Total For Program - Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>18,663</u>	<u>18,663</u>
<b>National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements</b>					
	20.614	100	DTNH2217H00126	132,382	-
Total For Program - National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements				<u>132,382</u>	<u>-</u>
<b>Interagency Hazardous Materials Public Sector Training and Planning Grants</b>					
	20.703	385	HM-HMP-0548-16	296,021	81,373
		385	HM-HMP-0548-16-01-00	96,337	33,869
		385	HM-HMP-0548-16-02	88,144	13,489
		385	HM-HMP-0498-15-01-00	(4,058)	-
Total For Program - Interagency Hazardous Materials Public Sector Training and Planning Grants				<u>476,444</u>	<u>128,731</u>
<b>PHMSA Pipeline Safety Program One Call Grant</b>					
	20.721	200	693JK31840016PSPDP	57,000	-
		200	ESTIMATE	2,751	-
		200	ESTIMATE	437,911	-
		200	ESTIMATE	626,874	-
Total For Program - PHMSA Pipeline Safety Program One Call Grant				<u>1,124,536</u>	<u>-</u>
<b>Surface Transportation Discretionary Grants for Capital Investment</b>					
	20.932	800	Milton & Madison	7,625	-
Total For Program - Surface Transportation Discretionary Grants for Capital Investment				<u>7,625</u>	<u>-</u>

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				Federal Awards Expended	Passed Through To Subrecipients
National Infrastructure Investments	20.933	800	Agreement No. 234-16	1,677,691	-
Total For Program - National Infrastructure Investments				1,677,691	-
Total - U.S. Department of Transportation				1,078,618,889	86,463,967
<u>Equal Employment Opportunity Commission</u>					
Employment Discrimination_State and Local Fair Employment Practices Agency Contracts	30.002	258	EEC45015C0038	25,101	-
		258	EEC45015C0038	73,106	-
		258	EEC45015C0038P00004	231,627	-
		258	EECCN090026-120007	13,980	-
Total For Program - ADA Charge Resolution				343,814	-
Total - Equal Employment Opportunity Commission				343,814	-
<u>General Services Administration</u>					
Donation of Federal Surplus Personal Property	39.003	61	Noncash Assistance	700,573	-
Total For Program - Donation of Federal Surplus Personal Property				700,573	-
Total - General Services Administration				700,573	-
<u>National Endowment of the Arts</u>					
Promotion of the Arts Partnership Agreements	45.025	705	14-6100-2019	7,000	7,000
		705	16-6100-2018	13,564	3,875
		705	17-6100-2012	384,782	-
		705	18-09842-61-18	251,621	-
Total For Program - Promotion of the Arts Partnership Agreements				656,967	10,875
Promotion of the Humanities Division of Preservation and Access	45.149	730	PJ-50086-11	58,817	-
Total For Program - Promotion of the Humanities Division of Preservation and Access				58,817	-
Grants to States	45.310	550	LS-00-18-0015-18	8,000	-
		730	LS-00-17-0015-17	539,685	97,380
		730	LS-00-18-0015-18	2,585,134	213,946
Total For Program - Grants to States				3,132,819	311,326
Total - National Endowment of the Arts				3,848,603	322,201
<u>U.S. Department of Veterans Affairs</u>					
All-Volunteer Force Educational Assistance	64.124	160	V101 (223C) P-5617	10,143	-
		160	V101 (223C) P-5717	7,586	-
		160	V101 (223C) P-5817	131,526	-
		160	V101(223C)	290,724	-
		160	V101(223C)P-5317	2,845	-
		160	V101(223C)P-5417	1,610	-
		160	V101(223C)P-5517	9,617	-
Total For Program - All-Volunteer Force Educational Assistance				454,051	-
Veterans Cemetery Grants Program	64.203	160	IN-18-04	20,500	-
Total For Program - Veterans Cemetery Grants Program				20,500	-
Total - U.S. Department of Veteran Affairs				474,551	-
<u>Environmental Protection Agency</u>					
State Indoor Radon Grants	66.032	400	K1-00E13110 - 0	53,592	45,982
Total For Program - State Indoor Radon Grants				53,592	45,982
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	495	PM 98577307	-	-
		495	PM-98577308	164,929	-
		495	PM-98577309-0	943,929	-
Total For Program - Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				1,108,858	-
State Clean Diesel Grant Program	66.040	495	DS-00E66704-0	200,494	155,000
Total For Program - State Clean Diesel Grant Program				200,494	155,000
Multipurpose Grants to States and Tribes	66.204	495	AA-00E02036-0	168,281	-
Total For Program - Multipurpose Grants to States and Tribes				168,281	-

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				Federal Awards Expended	Passed Through To Subrecipients
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	495	I-00E02329	137,200	132,200
		495	I-96555712	61,305	42,587
Total For Program - Water Pollution Control State, Interstate, and Tribal Program Support				198,505	174,787
State Underground Water Source Protection	66.433	300	G - 99590118 - 0	94,000	-
		300	G-99590117-0	(92,740)	-
		300	G-99590119-0	30,999	-
Total For Program - State Underground Water Source Protection				32,259	-
Water Quality Management Planning	66.454	495	C6-00E72015	97,729	-
		495	C6-00E72016-0	156,999	-
		495	C6-00E72017	124,024	124,024
		495	C600E72018	12,900	-
Total For Program - Water Quality Management Planning				391,652	124,024
Nonpoint Source Implementation Grants	66.460	300	C9-97548217-0	36,371	12,421
		495	C9-97548213-0	340,195	90,985
		495	C9-97548214-0	616,111	173,250
		495	C9-97548215	208,481	316,234
		495	C9-97548216	776,441	138,698
		495	C9-97548217-0	537,677	454,280
		495	C9-97548218-0	710,442	-
		495	C9-97548219	49,740	-
Total For Program - Nonpoint Source Implementation Grants				3,275,458	1,185,868
Regional Wetland Program Development Grants	66.461	495	CD00E02071	8,673	-
Total For Program - Regional Wetland Program Development Grants				8,673	-
Drinking Water State Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds	66.468	495	FS-98548604	55,287	-
Total For Program - Capitalization Grants for Drinking Water State Revolving Funds				55,287	-
Total for Cluster - Drinking Water State Revolving Fund Cluster				55,287	-
Great Lakes Program	66.469	36	00E02376	435	-
		300	GL-00E01506-0	505,635	448,997
		300	GL-00E01965-0	105,440	-
		300	GL-01E00724	103,873	-
		495	GL-00E01506-0	194,770	-
		495	GL-00E01895	70,458	-
		495	GL-00E02085-0	102,400	40,860
		495	GL-00E02314-0	16,252	-
		495	GL00E02315	40,635	17,339
		495	GL-00E2345-0	298,886	50,930
		495	GL-01E00724	217,000	9,818
		495	GL-02E00724	10,772	-
Total For Program - Great Lakes Program				1,666,556	567,944
Beach Monitoring and Notification Program Implementation Grants	66.472	300	CU07E73102	11,100	-
		495	CU06E73102	1,435	-
		495	CU07E73102	173,230	152,940
		495	CU-08E73102	22,201	-
Total For Program - Beach Monitoring and Notification Program Implementation Grants				207,966	152,940
Performance Partnership Grants	66.605	495	BG-98543214	(19)	-
		495	BG-98543215-B	12,284,562	54,665
Total For Program - Performance Partnership Grants				12,284,543	54,665
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707	400	PB-00E44708-0	91,449	-
		400	PB-00E44709-0	158,358	-
Total For Program - TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals				249,807	-
Hazardous Waste Management State Program Support	66.801	495	BG98543208	9	-
Total For Program - Hazardous Waste Management State Program Support				9	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	495	V - 05E00994	23,584	-
		495	V-07E00780-0	445,266	-
Total For Program - Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements				468,850	-
Underground Storage Tank Prevention, Detection and Compliance Program	66.804	495	L-00E49705	(210)	-
		495	L-00E49706-0	532,597	-
Total For Program - Underground Storage Tank Prevention, Detection and Compliance Program				532,387	-

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				Federal Awards Expended	Passed Through To Subrecipients
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805	495	LS00598120-0	33,994	-
		495	LS-00598121	878,299	-
				<u>912,293</u>	<u>-</u>
Total For Program - Leaking Underground Storage Tank Trust Fund Corrective Action Program					
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809	495	V-04E00994-2	69,733	-
		495	VC-05E00771	17,326	-
		495	VC-04E00771	27,432	-
Total For Program - Superfund State and Indian Tribe Core Program Cooperative Agreements				<u>114,491</u>	<u>-</u>
State and Tribal Response Program Grants	66.817	495	RP00E14611-0	127,214	-
Total For Program - State and Tribal Response Program Grants				<u>127,214</u>	<u>-</u>
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	495	BF-00E48101	641	-
				641	-
				<u>641</u>	<u>-</u>
Total For Program - Brownfields Assessment and Cleanup Cooperative Agreements					
Total - Environmental Protection Agency				<u>22,057,816</u>	<u>2,461,210</u>
<u>U.S. Department of Energy</u>					
State Energy Program	81.041	266	DE-EE0007473	344,896	-
		266	DE-EE0007473 / 0002	205,501	-
				<u>550,397</u>	<u>-</u>
Total For Program - State Energy Program					
Total - U.S. Department of Energy				<u>550,397</u>	<u>-</u>
<u>U.S. Department of Education</u>					
Adult Education - Basic Grants to States	84.002	510	V002A160014	218,405	100,013
		510	V002A170014	4,920,300	3,688,573
		510	V002A180014	5,397,167	4,586,155
		615	V002A160014	5,775	-
		615	V002A170014	650,000	-
		615	V002A180014	100,000	-
Total For Program - Adult Education - Basic Grants to States				<u>11,291,647</u>	<u>8,374,741</u>
Career and Technical Education -- Basic Grants to States	84.048	36	V048A180014	143,826	-
		510	V048A160014	(1,243)	(1,243)
		510	V048A170014	2,520,550	2,223,295
		510	V048A180014	5,515,639	4,043,449
		615	V048A170014	13,843	-
		615	V048A180014	148,401	-
		700	V048A160014	440,417	253,449
		700	V048A170014	5,831,106	4,838,668
		700	V048A180014	11,064,921	10,293,724
Total For Program - Career and Technical Education -- Basic Grants to States				<u>25,677,460</u>	<u>21,651,342</u>
Title I Grants to Local Educational Agencies	84.010	700	S010A150014	228,895	228,895
		700	S010A160014	5,951,877	5,597,302
		700	S010A170014	115,304,044	114,619,299
		700	S010A180014	142,445,018	141,506,799
Total For Program - Title I Grants to Local Educational Agencies				<u>263,929,834</u>	<u>261,952,295</u>
Migrant Education State Grant Program	84.011	700	S011A160014	1,697,328	1,650,820
		700	S011A170014	1,127,979	1,014,481
		700	S011A180014	745,958	564,802
Total For Program - Migrant Education State Grant Program				<u>3,571,265</u>	<u>3,230,103</u>
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	615	S013A150014	39,219	-
		615	S013A160014	160,846	-
		615	S013A170014	293,630	-
		615	S013A180014	103,134	-
Total For Program - Title I State Agency Program for Neglected and Delinquent Children and Youth				<u>596,829</u>	<u>-</u>
Education for Homeless Children and Youth	84.196	700	S196A170015	607,600	593,966
		700	S196A180015	588,293	455,785
Total For Program - Education for Homeless Children and Youth				<u>1,195,893</u>	<u>1,049,751</u>
Twenty-First Century Community Learning Centers	84.287	700	S287C160014	3,736,324	3,466,164
		700	S287C170014	16,264,696	15,668,269
		700	S287C180014	72,438	36,536
Total For Program - Twenty-First Century Community Learning Centers				<u>20,073,458</u>	<u>19,170,969</u>

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				Federal Awards Expended	Passed Through To Subrecipients
Rural Education	84.358	700	S358B160014	607,925	607,925
		700	S358B170014	774,273	757,536
		700	S358B180014	449,583	433,351
<b>Total For Program - Rural Education</b>				<b>1,831,781</b>	<b>1,798,812</b>
English Language Acquisition State Grants	84.365	700	S365A160014	2,212,826	2,187,695
		700	S365A170014	3,630,605	3,543,327
		700	S365A180014	3,243,447	3,027,536
<b>Total For Program - English Language Acquisition State Grants</b>				<b>9,086,878</b>	<b>8,758,558</b>
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	700	S367A160013	15,550,127	15,036,160
		700	S367A170013	14,157,599	13,281,757
		700	S367A180013	5,771,442	5,771,409
		719	S367B160014	332,274	332,274
<b>Total For Program - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)</b>				<b>35,811,442</b>	<b>34,421,600</b>
Grants for State Assessments and Related Activities	84.369	700	S369A160015	1,215,630	-
		700	S369A170015	497,761	-
		700	S369A180015	1,527,419	-
<b>Total For Program - Grants for State Assessments and Related Activities</b>				<b>3,240,810</b>	<b>-</b>
<b>Special Education Cluster (IDEA)</b>					
Special Education Grants to States	84.027	550	H027A160084	24,133	-
		550	H027A170084	8,664	-
		550	H027A180084	121,686	-
		560	H027A080084	257	-
		560	H027A100084	17	-
		560	H027A130135	5,816	-
		560	H027A160084	6,415	-
		560	H027A170084	183,716	-
		560	H027A180084	12,195	-
		615	H027A160084	107	-
		615	H027A170084	170,341	-
		615	H027A180084	16,138	-
		700	H027A160084	23,246,098	19,347,716
		700	H027A170084	100,000,003	89,572,418
		700	H027A180084	135,783,946	134,771,725
<b>Total For Program - Special Education Grants to States</b>				<b>259,579,532</b>	<b>243,691,859</b>
Special Education Preschool Grants	84.173	700	H173A160104	671,929	671,929
		700	H173A170104	3,233,117	3,233,117
		700	H173A180104	4,957,203	4,957,203
<b>Total For Program - Special Education Preschool Grants</b>				<b>8,862,249</b>	<b>8,862,249</b>
<b>Total for Cluster - Special Education Cluster (IDEA)</b>				<b>268,441,781</b>	<b>252,554,108</b>
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	497	G2110	82,577	-
		497	ESTIMATE	1,248,740	-
		497	FY17 SSA/VR	82,355	-
		497	FY18 SSA/VR	1,462,624	-
		497	H126A160019 - 16A	17	-
		497	H126A170019-17C	3,930,311	-
		497	H126A180019-18A	28,107,631	-
		497	H126A190019 - 19A	21,325,028	-
		510	H126A170019-17C	67,653	-
		510	H126A180019-18A	19,892	19,892
<b>Total For Program - Rehabilitation Services Vocational Rehabilitation Grants to States</b>				<b>56,326,828</b>	<b>19,892</b>
Rehabilitation Services Client Assistance Program	84.161	44	H161A180015	127,100	-
		44	H161A190015	170,690	-
<b>Total For Program - Rehabilitation Services Client Assistance Program</b>				<b>297,790</b>	<b>-</b>
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177	497	H177B180014-18D	261,069	-
		497	H177B190014	341,319	-
<b>Total For Program - Rehabilitation Services Independent Living Services for Older Individuals Who are Blind</b>				<b>602,388</b>	<b>-</b>
Special Education-Grants for Infants and Families	84.181	497	H181A180030	7,229,991	-
<b>Total For Program - Special Education-Grants for Infants and Families</b>				<b>7,229,991</b>	<b>-</b>
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187	497	H187A180020	173,459	-
		497	H187A190020	170,326	-
		497	H187B180020	173,460	-
		497	H187B190020	170,326	-
<b>Total For Program - Supported Employment Services for Individuals with the Most Significant Disabilities</b>				<b>687,571</b>	<b>-</b>

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				Federal Awards Expended	Passed Through To Subrecipients
Program of Protection and Advocacy of Individual Rights	84.240	44	60410	35,246	-
		44	H240A180015	118,720	-
		44	H240A190015	118,977	-
<b>Total For Program - Program of Protection and Advocacy of Individual Rights</b>				<b>272,943</b>	<b>-</b>
Charter Schools	84.282	700	U282A100027	556,013	531,117
		700	U282A170017	5,891,703	5,534,568
<b>Total For Program - Charter Schools</b>				<b>6,447,716</b>	<b>6,065,685</b>
Special Education - State Personnel Development	84.323	700	H323A150004	1,088,646	1,074,054
<b>Total For Program - Special Education - State Personnel Development</b>				<b>1,088,646</b>	<b>1,074,054</b>
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	719	P334S160023	493,154	142,626
<b>Total For Program - Gaining Early Awareness and Readiness for Undergraduate Programs</b>				<b>493,154</b>	<b>142,626</b>
Mathematics and Science Partnerships	84.366	700	S366B160015	406,043	403,287
<b>Total For Program - 2016 Mathematics and Science Partnerships</b>				<b>406,043</b>	<b>403,287</b>
School Improvement Grants	84.377	700	S377A140015	2,071,857	2,071,857
		700	S377A150015	4,116,545	4,003,344
		700	S377A160015	1,139,649	1,139,649
<b>Total For Program - School Improvement Grants</b>				<b>7,328,051</b>	<b>7,214,850</b>
Student Support and Academic Enrichment Program	84.424	700	S424A170015	3,153,946	3,100,095
		700	S424A180015	4,168,362	4,016,246
<b>Total For Program - Student Support and Academic Enrichment Program</b>				<b>7,322,308</b>	<b>7,116,341</b>
Hurricane Education Recovery	84.938	700	S938C180023	75,197	75,197
<b>Total For Program - Hurricane Education Recovery</b>				<b>75,197</b>	<b>75,197</b>
<b>Total - U.S. Department of Education</b>				<b>733,327,704</b>	<b>635,074,211</b>
<b>U.S. National Archives and Records Administration</b>					
National Historical Publications and Records Grants	89.003	730	RH-100332-18	32,703	-
<b>Total For Program - National Historical Publications and Records Grants</b>				<b>32,703</b>	<b>-</b>
<b>Total - U.S. National Archives and Records Administration</b>				<b>32,703</b>	<b>-</b>
<b>U.S. Election Assistance Commission</b>					
Help America Vote Act Requirements Payments	90.401	63	60300	820	-
		63	IN0809RP01	3,561	-
		63	IN10RP01	1,159	-
<b>Total For Program - Help America Vote Act Requirements Payments</b>				<b>5,540</b>	<b>-</b>
2018 HAVA Election Security Grants	90.404	40	IN18101001	224,473	222,399
<b>Total For Program - 2018 HAVA Election Security Grants</b>				<b>224,473</b>	<b>222,399</b>
<b>Total - U.S. Election Assistance Commission</b>				<b>230,013</b>	<b>222,399</b>
<b>U.S. Department of Health and Human Services</b>					
2016 Stipend from Policy Academy Action Network	93.U01	410	62130	25,900	-
<b>Total For Program - 2016 Stipend from Policy Academy Action Network</b>				<b>25,900</b>	<b>-</b>
DASIS-State Outcome Measurement and Management System -Contractor	93.U02	410	62130	115,376	-
<b>Total For Program - DASIS-State Outcome Measurement and Management System -Contractor</b>				<b>115,376</b>	<b>-</b>
Medical Reserve Corps Small Grant Program	93.008	351	5 HITEP150032-02-00	375	-
		351	MRC 18-2578	994	-
<b>Total For Program - Medical Reserve Corps Small Grant Program</b>				<b>1,369</b>	<b>-</b>
State Partnership Grant Program to Improve Minority Health	93.296	400	5 STTMP151116-03-00	12,045	-
		400	5 STTMP151116-04-00	110,066	-
<b>Total For Program - State Partnership Grant Program to Improve Minority Health</b>				<b>122,111</b>	<b>-</b>
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	400	U3REP15024-01-00	65,553	65,553
<b>Total For Program - Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities</b>				<b>65,553</b>	<b>65,553</b>

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National Bioterrorism Hospital Preparedness Program	93.889	400	1 NU90TP921933-01-00 5 NU90TP000521-05-00	784,881 877	771,585 -
Total For Program - National Bioterrorism Hospital Preparedness Program				785,758	771,585
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	498	18AAIN7EA	61,268	61,268
Total For Program - Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation				61,268	61,268
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	498	17AAINT7OM	3,203	3,203
		498	18AAINT7OM	128,826	128,522
		498	1901INOAOM	172,677	126,384
Total For Program - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				304,706	258,109
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	498	17AAINT3PH	8,142	8,142
		498	18AAINT3PH	276,498	257,941
		498	1901INOAPH	82,269	75,343
Total For Program - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				366,909	341,426
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	498	17AAINT3SS	202,029	202,029
		498	18AAINT3SS	5,517,741	5,463,374
		498	1901INOASS	1,799,102	1,646,494
Total For Program - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers				7,518,872	7,311,897
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	498	17AAINT3CM / 17AAINT3HD	1,401,641	1,401,641
		498	18AAINT3CM / HD	7,564,587	7,452,013
		498	1901INOACM / HD	3,354,692	3,172,397
Total For Program - Special Programs for the Aging, Title III, Part C, Nutrition Services				12,320,920	12,026,051
Nutrition Services Incentive Program	93.053	498	1901INOANS	335,813	335,813
		498	18AAINNSIP	1,078,594	1,078,594
Total For Program - Nutrition Services Incentive Program				1,414,407	1,414,407
Total for Cluster - Aging Cluster				21,254,199	20,752,355
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	498	90NWB0001-01-00	157,942	-
Total For Program - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects				157,942	-
National Family Caregiver Support, Title III, Part E	93.052	498	17AAINT3FC	364,660	364,660
		498	18AAINT3FC	1,905,784	1,880,815
		498	1901INO AFC	606,813	557,259
Total For Program - National Family Caregiver Support, Title III, Part E				2,877,257	2,802,734
Public Health Emergency Preparedness	93.069	385	1 NU90TP921933-01-00	6,576	-
		400	1 NU90TP921844-01-00	(5,853)	-
		400	1 NU90TP921933-01-00	1,553,720	405,165
		400	5 NU90TP000521-05-00	192,498	28,630
		400	6 NU90TP000521-05-04	14,623	-
Total For Program - Public Health Emergency Preparedness				1,761,564	433,795
Medicare Enrollment Assistance Program	93.071	210	14AAINMAAA	452	-
		210	14AAINMSHI	2,893	-
		210	1701INMIAA01	114,624	-
		210	1701INMIDR01	75,822	-
		210	1701INMISH01	186,958	-
		210	1801IN-ISH-00	31,998	-
		210	1801INMIAA-00	58,836	-
		210	1801INMIDR-00	52,020	-
Total For Program - Medicare Enrollment Assistance Program				523,603	-
Traumatic Brain Injury State Demonstration Grant Program	93.234	400	90TBSG0034-01-00	225,440	225,440
Total For Program - Traumatic Brain Injury State Demonstration Grant Program				225,440	225,440
State Health Insurance Assistance Program	93.324	210	90SAPG0008-01-01	162,824	-
		210	90SAPG0008-02-00	766,382	-
		210	90SAPG0008-03-00	50,858	-
Total For Program - State Health Insurance Assistance Program				980,064	-

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ACL Independent Living State Grants	93.369	497	1801NILSG 1901NILSG-01	271,127 61,037	269,117 61,037
Total For Program - ACL Independent Living State Grants				332,164	330,154
ACL Assistive Technology	93.464	497	1801NSGAT 1901NATSG-01	243,534 239,430	- -
Total For Program - ACL Assistive Technology				482,964	-
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	93.618	44	1803INVOTP 1901NPAVA-00 1703INVOTP	98,190 7,431 24,826	- - -
Total For Program - Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems				130,447	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630	35	1401NBSDD 1601NBSDD 1701NBSDD 1801NBSDD 1901NBSDD 60420 60420 1701NBSDD 1801NPADD 1901NPADD-00	1,449 222,855 252,745 979,485 53,228 2,000 5,100 2,013 437,974 332,551	- - 2,013 - - - - - - -
Total For Program - Developmental Disabilities Basic Support and Advocacy Grants				2,289,400	2,013
Developmental Disabilities Projects of National Significance	93.631	497	90DNIQ0010-01-00	23,759	-
Total For Program - Developmental Disabilities Projects of National Significance				23,759	-
Elder Abuse Prevention Interventions Program	93.747	22	90EJIG0007-01-00 90EJIG0007-01-00	2,580 602	- -
Total For Program - Elder Abuse Prevention Interventions Program				3,182	-
ACL Assistive Technology State Grants for Protection and Advocacy	93.843	44	1701NPAAT 1801NPAAT	17,521 30,168	- -
Total For Program - ACL Assistive Technology State Grants for Protection and Advocacy				47,689	-
State Grants for Protection and Advocacy Services	93.873	44	1801NPATB 1901NPATB-00	24,283 37,728	- -
Total For Program - State Grants for Protection and Advocacy Services				62,011	-
Environmental Public Health and Emergency Response	93.070	400	5 NU59EH000507-09-00 5 NU59EH000507-10-00 5 NUE2EH001322-04-00 5 NUEEH001322-03-00 5 NU59EH000507-09-00 5 NU59EH000507-10-00	239,693 347,255 75,016 36,519 69,260 64,142	144,551 117,142 - - - -
Total For Program - Environmental Public Health and Emergency Response				831,885	261,693
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	400	1 NU50DD000030-01-00	35,911	-
Total For Program - Birth Defects and Developmental Disabilities - Prevention and Surveillance				35,911	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	400	ESTIMATE	216,734	120,933
Total For Program - Well-Integrated Screening and Evaluation for Women Across the Nation				216,734	120,933
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	351	ESTIMATE SU90TP000521-03 ESTIMATE	4,888 (9,238) 9,908,470	- - 3,311,726
Total For Program - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				9,904,120	3,311,726
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	400	1 NU87PS004317-01-00 5 NU87PS004177-05-00	51,268 20,808	- -
Total For Program - Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance				72,076	-

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Food and Drug Administration Research	93.103	36	5U18FD005921-03	75,647	-
		351	1U18FD006502-01	27,780	-
		351	G-1810-01532	3,730	-
		351	G-MT-1710-01138	2,534	-
		400	1U18FD005816-01	(654)	-
		400	1U18FD006185-01	10,327	-
		400	1U18FD006234-01	80,999	-
		400	1U18FD006285-01	6,434	-
		400	5R13FD005538-03	(147)	-
		400	5U18FD004441-05	1,206	-
		400	5U18FD005816-02	91,886	-
		400	5U18FD005921-02	178,626	150,534
		400	5U18FD005921-03	323,004	-
		400	5U18FD006185-02	108,620	-
		400	5U18FD006285-02	49,376	-
		400	G-T-1611-04159	362	-
		400	G-T-1709-05329	1,826	-
<b>Total For Program - Food and Drug Administration Research</b>				<b>961,556</b>	<b>150,534</b>
Maternal and Child Health Federal Consolidated Programs	93.110	400	2 H18MC00017-22-00	40,109	-
		400	5 H25MC00263-13-00	397,763	268,467
		400	5 H25MC002631400	193,030	82,874
		400	6 UJ6MC31113-01-04	76,357	76,357
		400	U45MC27709	889	-
<b>Total For Program - Maternal and Child Health Federal Consolidated Programs</b>				<b>708,148</b>	<b>427,698</b>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	400	5 NUS2PS004676-03-00	(6,465)	-
		400	5 NUS2PS004676-04	685,224	366,458
		400	5 NUS2PS004676-05-00	319,654	127,405
<b>Total For Program - Project Grants and Cooperative Agreements for Tuberculosis Control Programs</b>				<b>998,413</b>	<b>493,863</b>
Injury Prevention and Control Research and State and Community Based Programs	93.136	250	5 NU17CE002721-02-00	232,351	-
		250	NU17CE002721-02-01	175,000	-
		400	1 NU17CE924891-01-00	72,774	-
		400	1 NUF2CE002473-01-00	70,911	50,311
		400	5 NU17CE002598-04-00	92,490	-
		400	5 NU17CE002598-05-00	268,202	-
		400	5 NU17CE002721-02-00	687,344	129,387
		400	5 NU17CE002721-03-00	973,250	14,090
		400	5 NU17CE924891-02-00	415,878	-
		400	5 NUF2CE002413-04-00	(21,874)	(16,312)
		400	NU17CE002721-02-01	477,843	94,405
		400	NUF2CE002413-05-00	650,928	567,288
		410	5 NU17CE002721-02-00	21,320	-
<b>Total For Program - Injury Prevention and Control Research and State and Community Based Programs</b>				<b>4,116,417</b>	<b>839,169</b>
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	400	1 NUE2EH001379-01	245,264	-
		400	NUE2EH001379-01-01	54,134	9,850
<b>Total For Program - Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children</b>				<b>299,398</b>	<b>9,850</b>
Immunization Cooperative Agreements	93.268	400	5 NH23IP000723-05-00	205,302	103,943
		400	5H23IP000723-03	1,381	-
		400	Noncash Assistance	76,738,168	-
		400	6 NH23IP000723-05	2,074,551	23,534
		400	6H23IP000723-04	49,525	8,183
<b>Total For Program - Immunization Cooperative Agreements</b>				<b>79,068,927</b>	<b>135,660</b>
Viral Hepatitis Prevention and Control	93.270	400	1 NUS1PS005126-01-00	8,917	7,636
		400	1U51PS004294-01	915	-
		400	5 NUS1PS005083-02-00	71,379	40,000
		400	5 NUS1PS005083-03-00	55,157	-
		400	5 NUS1PS005126-02-01	200,257	5,945
		400	ESTIMATE	12,275	-
<b>Total For Program - Viral Hepatitis Prevention and Control</b>				<b>348,900</b>	<b>53,581</b>
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	400	2U58DP001966-06	141	-
<b>Total For Program - Centers for Disease Control and Prevention Investigations and Technical Assistance</b>				<b>141</b>	<b>-</b>
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 NUS8DP005989	77,965	-
		400	5 NUS8DP005989-03-00	(5,116)	-
		400	5 NUS8DP005989-04-03	779,370	151,721
<b>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)</b>				<b>852,219</b>	<b>151,721</b>

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Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	400	1 NUR3DD000094-01-00	26,287	-
		400	5 NUR3DD000094-02-00	104,369	-
Total For Program - Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program				130,656	-
CSELS Partnership: Strengthening Public Health Laboratories	93.322	400	NU600E00103	3,763	-
		400	NU600E000103	1,125	-
Total For Program - CSELS Partnership: Strengthening Public Health Laboratories				4,888	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	400	5 NU50CK000395-03-00	110,946	32,858
		400	6 NU50CK000395-04-02	374,426	90,448
		400	ESTIMATE	1,915,245	243,702
Total For Program - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				2,400,617	367,008
Behavioral Risk Factor Surveillance System	93.336	400	5 NU58DP006024-04	59,146	-
Total For Program - Behavioral Risk Factor Surveillance System				59,146	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	400	CDC-RFA-TP18-1802	1,004,774	189,243
Total For Program - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				1,004,774	189,243
NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	400	5U38OT000143	491	-
Total For Program - NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations				491	-
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	400	6 NU58DP006525-01-01	743,283	224,824
Total For Program - Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke				743,283	224,824
The State Flexibility to Stabilize the Market Grant Program	93.413	210	1 PRPPR180134-01-00	6,444	-
Total For Program - The State Flexibility to Stabilize the Market Grant Program				6,444	-
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436	400	NU58DP006640-01	108,988	-
Total For Program - WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)				108,988	-
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	62,786	-
		400	6 NU50CK000395-02-03	14,670	-
		400	ESTIMATE	3,714	-
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				81,170	-
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	722,964	277,696
		400	6 NH23IP000723-04	3,093	3,093
		400	6 NH23IP000723-05-02	3,069,976	1,503,680
Total For Program - PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds				3,796,033	1,784,469
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	14,194	-
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)				14,194	-
State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	93.735	400	5 NU58DP005317-04-00	9,928	-
		400	6 NU58DP005317-04-01	305,053	-
Total For Program - State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)				314,981	-

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Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	93.753	400	5 NUE1EH001262-03-02	113,056	-
Total For Program - Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program				113,056	-
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757	400	5 NU58DP004806-05-00	264,815	168,036
		400	CDC-RFA-DP130505CONTPPHF1	400,464	159,810
Total For Program - State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)				665,279	327,846
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	32	1 NB01OT009174-00	58,278	58,278
		400	1 NB01OT009174-00	827,736	196,712
Total For Program - Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)				886,014	254,990
Increasing the Implementation of Evidence-Based Cancer Survivorship Interventions to Increase Quality and Duration of Life Among Cancer Patients	93.808	400	5 NU58DP006110-03-00	272,135	162,454
Total For Program - Increasing the Implementation of Evidence-Based Cancer Survivorship Interventions to Increase Quality and Duration of Life Among Cancer Patients				272,135	162,454
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).	93.815	400	3U50CK000395-0152	56,032	-
		400	6 NU50CK00395-03-03	(957)	-
Total For Program - Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).				55,075	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	400	1 NU58DP006319-01-00	612,217	155,962
		400	NU58DP006319-02-02	1,846,000	409,492
Total For Program - Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations				2,458,217	565,454
HIV Prevention Activities Health Department Based	93.940	400	1 NU62PS924556-01-00	2,656,486	1,552,124
		400	5 NU62PS924556-02-00	1,235,682	549,491
		400	5U62PS003682-04	34	-
		400	5U62PS003682-05	30	-
		400	6 NU62PS003682-05-05	426	-
Total For Program - HIV Prevention Activities Health Department Based				3,892,658	2,101,615
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	400	5 NU62PS004949-02	(494)	-
		400	5 NU62PS004949-03	1,809	-
		400	5U62PS003967-04	9,913	-
		400	6 NU62PS003967-05-00	(2,577)	-
		400	ESTIMATE	329,874	-
Total For Program - Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance				338,525	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	400	1U58DP004806-01	28,132	10,000
		400	5 NU58DP004806-05	134,197	24,909
		400	5U58DP004806-02	13,018	10,254
		700	5 NU58DP004806-05	108	-
Total For Program - Assistance Programs for Chronic Disease Prevention and Control				175,455	45,163
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	400	1 NU38DP000007-01-00	749	-
		400	3U01DP006251-0151	7,500	-
		400	3U01DP006251-02W1	22,500	-
		400	5 U01DP006251-03-00	61,887	-
		400	5U01DP006251-02	47,900	-
		400	ESTIMATE	741	-
Total For Program - Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs				141,277	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	400	1 NH25PS005139-01	340,991	12,121
		400	5 NH25PS004337-04-00	1,165	-
		400	5 NH25PS004337-05-00	1,163,086	334,936
Total For Program - Sexually Transmitted Diseases (STD) Prevention and Control Grants				1,505,242	347,057
Preventive Health and Health Services Block Grant	93.991	400	1 NB01OT009244	1,402,267	221,016
		400	1 NB01OT0099-01-00	1,270	-
Total For Program - Preventive Health and Health Services Block Grant				1,403,537	221,016

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Guardianship Assistance	93.090	502	1701INGARD	10,590	-
		502	1801INGARD	254,326	-
		502	ESTIMATE	445,121	-
Total For Program - Guardianship Assistance				710,037	-
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	400	1701INAEGP	514,377	449,986
		400	1801INSRAE	651,002	597,792
Total For Program - Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program				1,165,379	1,047,778
Every Student Succeeds Act/Preschool Development Grants	93.434	501	90TP0005-01-00	68,516	-
Total For Program - Every Student Succeeds Act/Preschool Development Grants				68,516	-
Promoting Safe and Stable Families	93.556	502	1701INFPS5	528,370	-
		502	1801INFPS5	2,513,759	-
		502	1801INPKIN	42,821	-
		502	1811INFPCV	346,447	-
Total For Program - Promoting Safe and Stable Families				3,431,397	-
TANF Cluster					
Temporary Assistance for Needy Families	93.558	160	ESTIMATE	113,285	-
		400	1801INTANF	994,265	306,595
		400	ESTIMATE	2,716,051	2,716,052
		500	1202INTANF	(348,218)	27,785
		500	1502INTANF	2,690,583	1,275,865
		500	1601INTANF	9,596,077	649,630
		500	1801INTANF	14,166,200	264,966
		500	ESTIMATE	11,218,495	2,729
		500	ESTIMATE	57,271,738	17,320
		502	1601INTANF	(7,204,795)	-
		502	1801INTANF	29,669,514	-
		502	ESTIMATE	509,266	-
		502	ESTIMATE	28,879,102	-
		510	1801INTANF	1,454,089	1,169,517
		510	ESTIMATE	(15,700)	(15,700)
		510	ESTIMATE	3,763,717	3,715,240
		615	1601INTANF	964,152	-
		615	1801INTANF	335,827	-
		615	ESTIMATE	1,738,025	-
Total For Program - Temporary Assistance for Needy Families				158,511,673	10,129,999
Total for Cluster - TANF Cluster				158,511,673	10,129,999
Child Support Enforcement	93.563	22	1804INCSES	5,200,800	-
		22	ESTIMATE	3,375,808	-
		502	1604INCSEST	5,599	5,599
		502	1604INCSES	1,996	-
		502	1704INCSEST	3,731,170	3,731,170
		502	1704INCSES	1,385,540	525,465
		502	1804INCSES	13,047,849	6,862,874
		502	ESTIMATE	3,783,300	3,783,300
		502	ESTIMATE	29,511,377	17,209,003
Total For Program - Child Support Enforcement				60,043,439	32,117,411
Child Support Enforcement Research	93.564	502	90FD0211-01-00	75,507	-
Total For Program - Child Support Enforcement Research				75,507	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	400	1701INRCMA	(1,148)	-
		400	1801INRCMA	87,340	77,982
		400	1901INRCMA	179,180	134,243
		500	1701INRSOC	100,379	-
		500	1801INRCMA	387,562	-
		500	1801INRSOC	759,192	338,361
		500	1901INRCMA	1,032,561	-
		500	1901INRSOC	655,211	-
		700	1801INRSOC	107,491	101,834
		700	1901INRSOC	98,417	93,656
Total For Program - Refugee and Entrant Assistance State/Replacement Designee Administered Programs				3,406,185	746,076
CCDF Cluster					
Child Care and Development Block Grant	93.575	405	G1601INCCDF	6,320	-
		405	G1701INCCDF	(829,611)	-
		501	G1801INCCDF	20,488,791	1,610,175
		501	G-1901INCCDD	25,335,032	-
		501	1802INSOSR	18,911,925	-
		501	1901INTANF	33,384,615	-
		700	G1701INCCDF	94,785	-
		700	G1801INCCDF	87,853	-
Total For Program - Child Care and Development Block Grant				97,479,710	1,610,175

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				Federal Awards Expended	Passed Through To Subrecipients
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	405	G1701INCCDF	679,010	-
			501 ESTIMATE	2,635,149	-
			501 ESTIMATE	15,233,401	-
			501 ESTIMATE	16,416,068	-
			501 ESTIMATE	34,173,499	-
Total For Program - Child Care Mandatory and Matching Funds of the Child Care and Development Fund				69,137,127	-
Total for Cluster - CCDF Cluster				166,616,837	1,610,175
Refugee and Entrant Assistance Discretionary Grants	93.576	400	90RX0301-01	30,853	30,853
			90RX0301-02-00	85,664	85,664
			90RT0193-02-01	87,753	38,774
Total For Program - Refugee and Entrant Assistance Discretionary Grants				204,270	155,291
Refugee and Entrant Assistance Targeted Assistance Grants	93.584	500	1601NRTAG	65,659	13,910
			1701NRTAG	87,552	39,634
Total For Program - Refugee and Entrant Assistance Targeted Assistance Grants				153,211	53,544
State Court Improvement Program	93.586	22	G-1501INSCIT	(44,088)	(44,088)
			G-1701INSCID	112,284	-
			G-1701INSCIP	73,445	-
			G-1701INSCIT	155,168	-
			G-1801INSCID	32,444	-
			G-1801INSCIP	62,324	-
			G-1801INSCIT	29,999	-
			Total For Program - State Court Improvement Program		
Community-Based Child Abuse Prevention Grants	93.590	502	1701INFRPG	333,279	-
			1802INBCAP	628,072	-
Total For Program - Community-Based Child Abuse Prevention Grants				961,351	-
Grants to States for Access and Visitation Programs	93.597	502	1701INSAPV	24,447	-
			1701INSAPV	169,401	-
Total For Program - Grants to States for Access and Visitation Programs				193,848	-
Chafee Education and Training Vouchers Program (ETV)	93.599	502	1701INCETV	643,130	-
			1801INCETV	537,644	-
Total For Program - Chafee Education and Training Vouchers Program (ETV)				1,180,774	-
Head Start	93.600	501	05CD004040-01-00	108,432	-
			ESTIMATE	97,787	-
Total For Program - Head Start				206,219	-
Adoption and Legal Guardianship Incentive Payments	93.603	502	1602INAIPP	275,188	-
			ESTIMATE	1,499,218	-
Total For Program - Adoption and Legal Guardianship Incentive Payments				1,774,406	-
Children's Justice Grants to States	93.643	502	1602INCJA1	151,697	-
			1702INCJA1	168,560	-
Total For Program - Children's Justice Grants to States				320,257	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	502	1701INCWSS	34,481	-
			1801INCWSS	5,189,696	-
Total For Program - Stephanie Tubbs Jones Child Welfare Services Program				5,224,177	-
Foster Care Title IV-E	93.658	502	1501INFOST	(148,447)	-
			1601INFOST	(9,127)	-
			1701INFOST	685,715	-
			1801INFOST	37,754,726	-
			ESTIMATE	88,231,208	-
			Total For Program - Foster Care Title IV-E		
Adoption Assistance	93.659	502	1801INADPT	20,539,147	-
			ESTIMATE	47,124,983	-
Total For Program - Adoption Assistance				67,664,130	-

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Social Services Block Grant	93.667	32	1802INSOSR	136,204	136,204
		32	1902INSOSR	374,576	374,576
		400	1802INSOSR	476,987	476,987
		400	1902INSOSR	19,137	19,137
		405	1702INSOSR	120,821	-
		410	1702INSOSR	188,482	188,482
		410	1802INSOSR	640,084	640,084
		410	1902INSOSR	2,746,184	2,746,184
		497	1802INSOSR	1,194,797	-
		497	1902INSOSR	3,746,310	-
		498	1702INSOSR	37,553	37,553
		498	1802INSOSR	7,747,561	7,747,561
		498	1902INSOSR	1,343,478	1,343,478
		501	1802INSOSR	19,205	-
		502	1602INSOSR	(137,435)	-
		502	1702INSOSR	535,363	-
		502	1802INSOSR	1,724,453	-
		502	1902INSOSR	10,881,193	-
		615	1702INSOSR	87	-
		615	1802INSOSR	132,418	-
		615	1902INSOSR	1,386,704	-
Total For Program - Social Services Block Grant				33,314,162	13,710,246
Child Abuse and Neglect State Grants	93.669	502	1602INCA01	270,425	-
		502	1702INCA01	474,686	-
Total For Program - Child Abuse and Neglect State Grants				745,111	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	32	G-1701INFVPS	866,830	862,199
		32	G-1801INFVPS	974,466	871,776
		32	G-1901INFVPS	6,761	-
Total For Program - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				1,848,057	1,733,975
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	502	1701INCILP	1,388,381	-
		502	1801INCILP	3,200,991	-
Total For Program - John H. Chafee Foster Care Program for Successful Transition to Adulthood				4,589,372	-
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367	400	1U18FD006383-01	212,343	-
Total For Program - Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs				212,343	-
Food Safety and Security Monitoring Project	93.448	400	ESTIMATE	49,483	-
		400	HHSF223201510056C	22,926	-
		400	HHSF223201510056C-1	7,042	-
Total For Program - Food Safety and Security Monitoring Project				79,451	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	410	1U795M061647-01	461,028	-
Total For Program - Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)				461,028	-
Protection and Advocacy for Individuals with Mental Illness	93.138	44	5X985M001897-18	5,000	-
		44	5X985M001897-18	10,800	-
		44	5X985M001897-18	408,703	-
		44	5X985M001897-19	216,466	-
Total For Program - Protection and Advocacy for Individuals with Mental Illness				640,969	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	410	2X06SM016015-17	456,576	440,962
		410	2X06SM016015-18	512,716	469,471
Total For Program - Projects for Assistance in Transition from Homelessness (PATH)				969,292	910,433
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	250	5U795P020788-03	13,840	-
		250	5U795P020788-04	46,511	-
		400	1H795M080232-01	617,664	549,516
		400	1H795P080298-01	132,088	7,500
		400	5H795M061285-05	10,701	10,701
		410	1H795M080975-01	19,012	-
		410	1H795P080298-01	70,932	-
		410	1U795P020788-01	30,000	-
		410	5H795P080298-02	69,330	-
		410	5H79T1026149-02	38,670	-
		410	5H79T1026149-03	363,063	-
		410	5U795P020788-03	571,721	494,800
		410	5U795P020788-04	998,617	798,750
		700	1H795M080975-01	234,242	-
Total For Program - Substance Abuse and Mental Health Services Projects of Regional and National Significance				3,216,391	1,861,267

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Opioid STR	93.788	100	5H79TI080233-02	39,996	-
		230	1H79TI080233-01	4,950	-
		400	5H79TI080233-02	459,153	-
		410	1H79TI080233-01	648,263	190,901
		410	1H79TI081689-01	1,390,227	-
		410	5H79TI080233-02	7,440,999	163,649
		700	5H79TI080233-02	1,180,340	1,180,340
Total For Program - Opioid STR				<u>11,163,928</u>	<u>1,534,890</u>
Block Grants for Community Mental Health Services	93.958	410	2B09SM010019-18	3,770,826	1,631,323
		410	2B09SM010019-19	462	-
		410	3B09SM010019-17S1	5,066,129	4,486,086
Total for Program - Block Grants for Community Mental Health Services				<u>8,837,417</u>	<u>6,117,409</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	400	2B08TI010019-17	128,727	128,727
		400	3B08TI010019-18S1	108,633	108,568
		410	2B08TI010019-17	8,243,643	6,948,871
		410	3B08TI010019-18S1	23,703,169	20,495,893
Total For Program - Block Grants for Prevention and Treatment of Substance Abuse				<u>32,184,172</u>	<u>27,682,059</u>
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130	400	2 U68HP114871100	7,510	-
		400	5 U68HP114870900	568	-
		400	6 U68HP114871001	159,021	-
Total For Program - Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices				<u>167,099</u>	<u>-</u>
State Rural Hospital Flexibility Program	93.241	400	4 H54RH00042-19-02	494,865	133,958
		400	H54RH00042-19-00	168,282	83,360
Total For Program - State Rural Hospital Flexibility Program				<u>663,147</u>	<u>217,318</u>
Universal Newborn Hearing Screening	93.251	400	6 H61MC23640-07-01	212,954	-
		400	ESTIMATE	46,600	-
Total For Program - Universal Newborn Hearing Screening				<u>259,554</u>	<u>-</u>
Small Rural Hospital Improvement Grant Program	93.301	400	5 H3HRH00003-16-00	246,065	246,065
		400	6 H3HRH00003-17-01	193,553	193,553
Total For Program - Small Rural Hospital Improvement Grant Program				<u>439,618</u>	<u>439,618</u>
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	400	D89MC28287	1,102	-
Total For Program - Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program				<u>1,102</u>	<u>-</u>
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	400	1 UH4MC30747-01-00	285,713	-
		400	1 X10MC29469-01-00	1,392,576	1,313,353
		400	1 X10MC311400100	819,279	694,365
		400	ESTIMATE	10,778	-
		502	1 UH4MC30747-01-00	207,501	-
		502	1 X10MC29469-01-00	2,031,740	-
		502	1 X10MC311400100	3,952,801	-
		502	ESTIMATE	33,331	-
Total For Program - Maternal, Infant and Early Childhood Home Visiting Grant Program				<u>8,733,719</u>	<u>2,007,718</u>
Grants to States for Operation of State Offices of Rural Health	93.913	400	5 H95RH00136-26-00	37,781	34,551
		400	6 H95RH00136-27-01	106,712	83,020
Total For Program - Grants to States for Operation of State Offices of Rural Health				<u>144,493</u>	<u>117,571</u>
HIV Care Formula Grants	93.917	400	61910	47,584	-
		400	61910	(8,405,105)	2,659,782
		400	61910	2,225,505	7,858,905
		400	1X08HA31247-01-00	23,735,289	4,348,828
		400	2 X07HA00033-27-00	(9,214,079)	581,616
		400	5 X07HA00033-29-00	7,380,797	-
		400	6 X07HA000332801	5,337,798	402,878
		400	ESTIMATE	4,086,566	4,075,979
		400	ESTIMATE	3,915,500	847,390
Total For Program - HIV Care Formula Grants				<u>29,109,855</u>	<u>20,775,378</u>
Maternal and Child Health Services Block Grant to the States	93.994	32	B04MC31485	24,594	24,594
		32	ESTIMATE	23,404	-
		400	6B04MC29342-01-04	837,115	59,497
		400	B04MC31485	7,320,988	1,784,261
		400	ESTIMATE	1,176,267	921,725
		400	ESTIMATE	1,484,879	575,180
Total For Program - Maternal and Child Health Services Block Grant to the States				<u>10,867,247</u>	<u>3,365,257</u>

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Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	93.511	210	1 PRPPR140082-01-00	105,008	-
Total For Program - Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review				105,008	-
Children's Health Insurance Program	93.767	400	1705INS021	263,485	-
		400	1805INS021	37,742	23,679
		400	ESTIMATE	546,627	346,608
		503	1705INS021	856,022	-
		503	1805INS021	151,602,749	-
		503	1905INS021	91,578,253	-
Total For Program - Children's Health Insurance Program				244,884,878	370,287
Medicaid Cluster					
State Medicaid Fraud Control Units	93.775	46	1801IN5050	1,601,386	-
		46	1901IN5050	4,027,029	-
Total For Program - State Medicaid Fraud Control Units				5,628,415	-
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	400	05-0805-IN-5000	(81)	-
		400	1-356000158-A8	4,564	-
		400	1-356000158-A8	1,035,816	-
		400	1805INS002	45,421	-
		400	ESTIMATE	34,355	-
		400	ESTIMATE	101,738	-
		400	ESTIMATE	4,781,256	-
Total For Program - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare				6,003,069	-
Medical Assistance Program	93.778	60	ESTIMATE	1,134,751	-
		400	1905INIMPL	664,948	-
		400	ESTIMATE	2,010	-
		400	ESTIMATE	108,263	-
		400	ESTIMATE	1,034,600	-
		400	ESTIMATE	3,520,890	-
		502	ESTIMATE	1,234,313	-
		502	ESTIMATE	3,775,234	-
		503	05-1605INSMAP	1,605,065	-
		503	1505INSMAP	(61,936,982)	-
		503	1805INIMPL	410,279	-
		503	1805ININCT	51,000	-
		503	1905INIMPL	1,255,249	-
		503	1905ININCT	6,431,665	-
		503	ESTIMATE	9,224,188	-
		503	ESTIMATE	26,515,758	-
		503	ESTIMATE	93,300,917	1,170,749
		503	ESTIMATE	187,905,900	-
		503	ESTIMATE	229,049,008	1,899,454
		503	ESTIMATE	1,729,908,142	-
		503	XIX-ADM17	2,114,476	-
		503	XIX-MAP13	2,966,559	-
		503	XIX-MAP14	32,297,833	-
		503	XIX-MAP19	6,886,552,170	-
		700	ESTIMATE	1,904,573	-
		700	ESTIMATE	5,778,277	-
Total For Program - Medical Assistance Program				9,166,809,086	3,070,203
Total for Cluster - Medicaid Cluster				9,178,440,570	3,070,203
Money Follows the Person Rebalancing Demonstration	93.791	498	11CIMS300150-01	8,209,222	186,891
Total For Program - Money Follows the Person Rebalancing Demonstration				8,209,222	186,891
The Health Insurance Enforcement and Consumer Protections Grant Program	93.881	210	1PRPPR170104-01-00	376,522	-
Total For Program - The Health Insurance Enforcement and Consumer Protections Grant Program				376,522	-
Total - U.S. Department of Health and Human Services				10,331,498,606	168,508,705
U.S. Corporation for National and Community Service					
State Commissions	94.003	510	16CAHIN001	94,559	2,645
		510	19CAHIN001	116,094	-
Total For Program - State Commissions				210,653	2,645
AmeriCorps	94.006	510	15ACHIN001	83,728	79,803
		510	15AFHIN001	532,609	532,609
		510	16ESHIN001	238,383	238,383
		510	16FXHIN002	93,015	93,015
		510	18ACHIN001	281,362	281,362
		510	18AFHIN001	1,078,052	1,078,052
		719	16FXHIN002	291,093	-
Total For Program - AmeriCorps				2,598,242	2,303,224

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Training and Technical Assistance	94.009	510	16TAHIN001	104,771	-
Total For Program - Training and Technical Assistance				104,771	-
Volunteers in Service to America	94.013	719	15VSNIN002	7,748	-
Total For Program - Volunteers in Service to America				7,748	-
Total - U.S. Corporation for National and Community Service				2,921,414	2,305,869
<u>U.S. Social Security Administration</u>					
Disability Insurance/SSI Cluster					
Social Security Disability Insurance	96.001	405	1704INDI00	2,020	-
		405	1804INDI00	13,019,199	-
		405	1904INDI00	24,487,536	-
Total For Program - Social Security Disability Insurance				37,508,755	-
Total for Cluster - Disability Insurance/SSI Cluster				37,508,755	-
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	44	1 PAB19020368-01-00	29,334	-
		44	6 PAB13020323-01-08	14,989	-
		44	SPS18000021-01-0	186,849	-
Total For Program - Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries				231,172	-
Total - U.S. Social Security Administration				37,739,927	-
<u>U.S. Department of Homeland Security</u>					
Boating Safety Financial Assistance	97.012	300	3318FAS180118	810,712	27,204
		300	3319FAS190118	576,141	30,000
Total For Program - Boating Safety Financial Assistance				1,386,853	57,204
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	300	EMC-2018-CA-00006	229,993	-
Total For Program - Community Assistance Program State Support Services Element (CAP-SSSE)				229,993	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	385	1766DRINP00000001	605,082	605,082
		385	17951795DRINP00000001	(5)	-
		385	1997DRINP00000001	309,231	295,882
		385	DR4363IN	111,101	-
		385	DR4363IN	3,855,102	3,711,779
Total For Program - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				4,880,511	4,612,743
Hazard Mitigation Grant	97.039	385	FEMA-4173-DR-IN	73,982	44,708
Total For Program - Hazard Mitigation Grant				73,982	44,708
National Dam Safety Program	97.041	300	EMC-2017-GR-00005	69,064	-
		300	EMC-2018-GR-00003-S01	655	-
Total For Program - National Dam Safety Program				69,719	-
Emergency Management Performance Grants	97.042	110	EMC-2017-EP-00002-S01	16,301	-
		110	EMC-2018-EP-00005	22,966	-
		385	EMC-2017-EP-00002-S01	4,995,279	2,910,734
		385	EMC-2018-EP-00005	2,647,263	849,120
Total For Program - Emergency Management Performance Grants				7,681,809	3,759,854
State Fire Training Systems Grants	97.043	385	EMW-2018-GR-00001-S01	6,160	-
Total For Program - State Fire Training Systems Grants				6,160	-
Assistance to Firefighters Grant	97.044	385	EMW-2017-FP-00295	292,853	-
		385	EMW-2017-FZ-00020	9,131	-
Total For Program - Assistance to Firefighters Grant				301,984	-
Cooperating Technical Partners	97.045	300	EMC-2016-CA-APP-00004	93,143	-
		300	EMC-2017-CA-00003-S01	21,483	-
		300	EMC-2018-CA-00008-S01	139,060	-
		300	EMW-2014-CA-00220-S01	155,151	-
		300	EMW-2015-CA-00093	81,181	-
Total For Program - Cooperating Technical Partners				490,018	-
Pre-Disaster Mitigation	97.047	385	EMC-2015-PC-0010	95,639	66,837
		385	EMC-2017-PC-0004	1,036,845	924,188
		385	EMC-2017-PC-0011	57,630	49,961
		385	EMC-2018-PC-0007	43,868	43,868
Total For Program - Pre-Disaster Mitigation				1,233,982	1,084,854

STATE OF INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
July 1, 2018 to June 30, 2019

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
Homeland Security Grant Program	97.067	100	EMW-2015-SS-00049-S01	6,497	-
		100	EMW-2016-SS-00078	28,603	-
		100	EMW-2017-SS-00003-S01	243,530	-
		100	EMW-2018-SS-00011-S01	242,930	-
		385	EMW-2015-SS-00049-S01	10,588	-
		385	EMW-2016-SS-00078	255,460	51,489
		385	EMW-2017-SS-00003-S01	1,386,416	998,607
		385	EMW-2018-SS-00011-S01	1,702,573	1,464,549
Total For Program - Homeland Security Grant Program				<u>3,876,597</u>	<u>2,514,645</u>
Preparing for Emerging Threats and Hazards	97.133	385	EMC-2016-GR-00061	473,230	-
Total for Program - Preparing for Emerging Threats and Hazards				<u>473,230</u>	<u>-</u>
Homeland Security Biowatch Program	97.091	400	06OHBIO00017-02-00	248,205	-
		400	2006-ST-091-000019-12	11,197	-
		400	HSQDC-16-P-00145	12,793	-
		400	PO HSHQDC-17-P-00128	30,573	-
		495	06OHBIO00017-02-00	230,221	-
		495	2006-ST-091-000019-12	909	-
Total For Program - Homeland Security Biowatch Program				<u>533,898</u>	<u>-</u>
Total - U.S. Department of Homeland Security				<u>21,238,736</u>	<u>12,074,008</u>
GRAND TOTALS				<u>14,282,902,193</u>	<u>1,488,449,311</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, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. 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 June 30, 2019 data 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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.

Entities	Federal Awards Expended
Purdue University	\$ 547,729,924
Indiana University	975,411,443
Indiana State University	105,328,141
Ball State University	175,337,729
Vincennes University	40,677,380
University of Southern Indiana	48,523,873
Ivy Tech State College	185,017,989
Indiana Finance Authority	207,790,88
Indiana Economic Development Corporation	2,600,266
Indiana Housing and Community Development Authority	405,136,622
Total	<u>\$ 2,693,554,248</u>

**Note 5. State Agencies**

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

Agency	BU	Agency Name
AC	705	Arts Commission
ADG	110	Adjutant General
AG	46	Attorney General, Office of the
ATC	230	Alcohol and Tobacco Commission
BMV	235	Bureau of Motor Vehicles
BOAH	351	Board of Animal Health
BS	550	School for the Blind
CHE	719	Commission for Higher Education
CJI	32	Criminal Justice Institute
CRC	258	Civil Rights Commission
DOA	61	Department of Administration
DCS	502	Department of Child Services
DEM	495	Department of Environmental Management

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

Agency	BU	Agency Name
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
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, 498	
FSSA	500, 501, 503	Family and Social Services Administration
GC	190	Gaming Commission
		Governor's Planning Council for People with
GPC	35	Disabilities
IPSC	286	Integrated Public Safety Commission
LT. GOV	36, 38	Lieutenant Governor - Dept. of Agriculture
MPH	60	Management Performance Hub
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
SS	40	Secretary of State
URC	200	Utility Regulatory Commission

**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 \$11,063,315.78 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.

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

**Note 7. Noncash Assistance**

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

Program Title	Federal CFDA Number	Noncash Assistance Expended FY 19
National School Lunch Program (DOE)	10.555	\$ 40,829,705
Summer Food Service Program for Children (DOE)	10.559	42,144
Commodity Supplemental Food Program (DOH)	10.565	1,317,880
The Emergency Food Assistance Program (DOH)	10.568	11,785,289
Donation of Federal Surplus Personal Property (DOA)	39.003	700,573
Immunization Grants (DOA)	93.268	<u>76,738,168</u>
Total Noncash Assistance Expended		<u>\$ 131,413,759</u>

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?	none reported
Noncompliance material to financial statements noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
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
12.401	National Guard Military Operations and Maintenance Projects	Qualified
	Highway Planning and Construction Cluster	Qualified
66.605	Performance Partnership Grants	Qualified
84.048	Career and Technical Education - Basic Grants to States (Perkins IV)	Unmodified
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Qualified
	Aging Cluster	Unmodified
	Temporary Assistance for Needy Families (TANF) Cluster	Qualified
93.658	Foster Care - Title IV-E	Qualified
93.659	Adoption Assistance	Qualified
93.667	Social Services Block Grant	Qualified
93.767	Children's Health Insurance Program	Qualified
	Medicaid Cluster	Qualified
93.917	HIV Formula Care Grant	Unmodified
	Disability Insurance/Supplemental Security Income Cluster	Qualified

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 2019-001**

Subject: Grants Receivable  
 Audit Findings: Material Weakness, Noncompliance

*Repeat Finding*

This is a repeat finding from the immediate prior year. The prior year finding number was 2018-001.

*Condition*

The grants receivable total reported in the State's financial statements is comprised of the grants receivable total, net of unearned revenue, in the PeopleSoft financial system at June 30, 2019, and accruals provided by individual State Agencies. Errors were found in the U.S. Department of Health and Human Services (HHS) Fund and Public Welfare - Medicaid Assistance fund grants receivable in both the PeopleSoft ledger total and the agency provided accruals.

*Context*

A grants receivable is automatically created when Federal expenses are posted in the projects module of the State's PeopleSoft accounting system. Periodic reconciliations, including a final confirmation of grant receivable totals at June 30, are required to detect errors in the grants receivable balance. The following errors were discovered in the Indiana Department of Child Services (DCS) and the Indiana State Department of Health (ISDH) grants receivable in PeopleSoft at June 30, 2019:

Fund	Project	Prior Period Overstatement/ (Understatement)	Explanation
HHS	502IVEWAIVERF18	\$ <u>11,843,224</u>	After audit inquiry, DCS confirmed this was not federally reimbursable. Prior period adjustment needed.

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

Fund	Project	Overstatement/ (Understatement)	Explanation
HHS	502IVEFCADMNF18	\$ 1,861,181	After audit inquiry, DCS confirmed this was not federally reimbursable.
HHS	502IVEWVRADMF18	\$ 19,159,748	After audit inquiry, DCS confirmed this was not federally reimbursable.
HHS	502IVEWAIVERF18	\$ 7,872,562	After audit inquiry, DCS confirmed this was not federally reimbursable.
HHS	502IVEWVREVL18	\$ <u>111,331</u>	After audit inquiry, DCS confirmed this was not federally reimbursable.
		\$ <u>29,004,822</u>	
<b>Total DCS error:</b>		<b>\$ <u>40,848,046</u></b>	

Fund	Project	Overstatement/ (Understatement)	Explanation
HHS	40093917RWSUP18	\$ <u>25,652,889</u>	After audit inquiry, ISDH confirmed this had already been federally reimbursed. Therefore, it is no longer a receivable of the State.
<b>Total ISDH error:</b>		<b>\$ <u>25,652,889</u></b>	

The Family and Social Services Administration (FSSA) removed \$61,936,982 from the grants receivable total in the 2018 financial statements that they determined was not reimbursable by the federal government. In fiscal year 2019, the FSSA determined a portion of the amount to be receivable and included these expenses in draws from the federal government. The redetermination required a prior period adjustment reflected below.

Fund	Project	Prior Period Overstatement/ (Understatement)	Explanation
Public Welfare - Medicaid Assistance Fund	Various Medicaid projects	\$ <u>(52,966,272)</u>	FSSA determined that approximately \$53 million was federally reimbursable. Prior period adjustment needed.

An error in the application of federal reimbursement rates to Medicaid and Children's Health Insurance Program (CHIP) drug rebates received by the FSSA required the agency to return grant funds to the federal government. The FSSA did not report the following prior period adjustment and accrual for inclusion in the current year financial statements:

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

Fund	Project	Prior Period Overstatement/ (Understatement)	Explanation
Public Welfare - Medicaid Assistance Fund	Various Medicaid projects	\$ <u>154,525,191</u>	FSSA did not apply the correct reimbursement rate to Drug Rebates received prior to fiscal year 2019.
Fund	Project	Overstatement/ (Understatement)	Explanation
Public Welfare - Medicaid Assistance Fund	Various Medicaid projects	\$ 126,550,667	FSSA did not apply the correct reimbursement rate to Drug Rebates received in fiscal year 2019.
HHS	Various CHIP projects	\$ <u>5,711,921</u>	FSSA did not apply the correct reimbursement rate to Drug Rebates received in fiscal year 2019.
		\$ <u>132,262,588</u>	
	<b>Total FSSA error:</b>	<b>\$ <u>233,821,507</u></b>	

Total errors of \$300,322,442 have the following net effect:

- An overstatement of the ending balance of 2018 grants receivable in the HHS fund of \$11,843,224.
- An overstatement of current year grants receivable in the HHS fund of \$60,369,632.
- A net overstatement of the ending balance of 2018 grants receivable in the Public Welfare - Medicaid Assistance fund of \$101,558,919.
- An overstatement of current year grants receivable in the Public Welfare - Medicaid Assistance fund of \$126,550,667.

The controls in place over grants receivable did not detect and correct errors in the HHS or the Public Welfare - Medicaid Assistance fund in the financial statements.

*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)

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

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 DCS, ISDH, and FSSA had not designed and implemented adequate controls to ensure their agencies provided accurate grants receivable totals for inclusion in the State's financial statements.

*Effect*

The failure to establish and monitor internal controls caused the inclusion of errors in the State's financial statements.

*View of Responsible Officials*

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

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

**FINDING 2019-002**

Subject: Career and Technical Education - Basic Grants to States (Perkins IV) - Subrecipient Monitoring

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 Numbers and Years (or Other Identifying Numbers): V048A160014, V048A170014, V048A180014

Compliance Requirement: Subrecipient Monitoring

Audit Findings: Material Weakness, Other Matters

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

*Condition and Context*

Management of the Indiana Department of Education (IDOE) and the Department of Workforce Development (DWD) had not established an effective internal control system related to the grant agreement and the Subrecipient compliance requirement. Controls were not in place to ensure adequate subrecipient monitoring was performed on all subrecipients during the audit period. The IDOE did not appropriately track the audits for two subrecipients. Additionally, the DWD, which is a sub state agency that administers CTE funds for the IDOE, did not properly track the audit for one subrecipient. The purpose of tracking these audits is to ensure that: necessary audits are completed, resulting deficiencies are followed up on to ensure the subrecipient took timely and appropriate action, and management decisions are issued for all audit findings pertaining to federal awards.

Additionally, the IDOE did not issue the required management decision letters to subrecipients that received federal audit findings. The purpose of these letters are to inform the subrecipient of the IDOE's position on the findings and what type of action they expect the subrecipient to take to resolve the finding. The failure to establish these controls could have enabled material misstatements and noncompliance to go undetected.

Beginning July 1, 2019, the IDOE no longer administers the CTE program. It was transferred to the newly created Indiana Governor's Workforce Cabinet (GWC) for administration of the grant.

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

2 CFR 200.331(d)(2) states: "Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means."

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

2 CFR 200.521 states:

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

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

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

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

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

*Cause*

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

*Questioned Cost*

There were no questioned costs identified.

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

*Recommendation*

We recommended the GWC's management, as the current administrator of the program, establish controls related to the grant agreement and Subrecipient Monitoring compliance requirement to ensure all subrecipients are tracked to ensure that: necessary audits are completed, resulting deficiencies are followed up on to ensure the subrecipient took timely and appropriate action, and management decisions are issued for all audit findings pertaining to federal awards.

*Views of Responsible Officials*

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

**FINDING 2019-003**

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

Federal Agency: U.S. Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Numbers and Years (or Other Identifying Numbers): 23 U.S.C. 125/ER-IN-18-1,  
23U.S.C 115, ESTIMATE,  
N4510.646, N4510.683,  
N4510.705, N4510.742, N4510.743,  
N4510.745, N4510.756, N4510.765,  
N4510.774, N4510.788, N4510.802,  
N4510.812, N4510.819, N4510.831

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 2018-004.

*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. Contracts entered into between the prime contractor and subcontractor did not contain the proper wage rate clauses, and were not signed by appropriate parties.

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 25 contracts selected for testing, all 25 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 96 days for the prime contractors tested and 11 to 172 days for subcontractors tested. Due to the number of errors in the first 25 contracts of the sample, the remaining 35 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 the INDOT and 336 associated contracts between the prime contractors and subcontractors for inclusion of the proper wage rate clauses, specifically form FHWA-1273 and documentation of both parties' contract signatures. Contracts between the prime contractors and the INDOT had the proper wage rate clause and required signatures for all 40 contracts tested. However, 96 of the contracts between the prime contractors and the subcontractors did not contain the proper wage rate clause and 3 of these contracts did not contain proper signatures.

*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."

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

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."

*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, the proper wage rate clause is included in all contracts, including contracts between prime contractor and subcontractor, and the proper signatures are documented.

*Views of Responsible Officials*

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

**FINDING 2019-004**

Subject: Highway Planning and Construction - Special Tests  
and Provisions - Quality Assurance Program

Federal Agency: U.S. Department of Transportation

Federal Program: Highway Planning and Construction

CFDA Number: 20.205

Federal Award Numbers and Years (or Other Identifying Numbers): 23 U.S.C. 125/ER-IN-18-1,  
23U.S.C 115, ESTIMATE,  
N4510.646, N4510.683,  
N4510.705, N4510.742, N4510.743,  
N4510.745, N4510.756, N4510.765,  
N4510.774, N4510.788, N4510.802,  
N4510.812, N4510.819, N4510.831

Compliance Requirement: Special Tests and Provisions - Quality Assurance Program

Audit Finding: Material Weakness

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

*Repeat Finding*

This finding was a repeat finding from the immediately prior year. The prior year finding number was 2018-005.

*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.

*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.

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

*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.

**FINDING 2019-005**

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 (or Other Identifying Numbers): 1501INFOST, 1601INFOST, 1701INFOST,  
1801INFOST, 1901INFOST

Compliance Requirement: Reporting

Audit Findings: Material Weakness, Modified Opinion

*Repeat Finding*

This is a repeat finding from the immediate prior year. The prior year finding number was 2018-007.

*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 maintained to support compliance with the Reporting compliance requirement.

The DCS's management did not maintain supporting documentation for Part 3, Demonstration Project, of the CB-496 report for the quarters ended September 31, 2018, December 30, 2018, and March 31, 2019. Each report was reviewed and approved by the DCS's management; however, they could not support the amounts entered on the report.

*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)

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.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the DCS's management establish controls related to the Reporting 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 that is part of this report.

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

***FINDING 2019-006***

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 Numbers): 1501INFOST, 1601INFOST,  
1701INFOST, 1801INFOST,  
1901INFOST  
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 immediate prior year. The prior year finding number was 2018-006.

*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 maintained 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 three of the four quarters within the audit period; therefore, the amounts could not be verified, and key line items could not be tested.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.333 states in part:

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

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

*Cause*

Management of the DCS had not established an effective system of internal controls 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 that is part of this report.

**FINDING 2019-007**

Subject: Adoption Assistance - Activities Allowed or Unallowed,  
Allowable Costs/Cost Principles, and Eligibility

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

Federal Program: Adoption Assistance

CFDA Number: 93.659

Federal Award Numbers and Years (or Other Identifying Numbers): 502IVEFCSRVSF18,  
502IVEAPTRNGF18,  
502IVEAPTRNGF19,  
502IVEFCSRVSF19

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

Audit Findings: Material Weakness, Modified Opinion

*Condition and Context*

Management of the Indiana Department of Child Services (DCS) did not establish an effective internal control system related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Controls were not in place to ensure the required documents are maintained in the case files. Prior to 2009, all cases were handled by the individual counties and were required to be signed and dated by the County Director. Based upon a sample of all adoption assistance cases that had payments during the audit period, 16 of the 40 tested had Adoption Assistance Agreements that did not have all documents to support at least one of the following:

1. That the child was eligible or would have been eligible for the former AFDC program except for the removal from home either voluntarily or by court order, the child is eligible for SSI, or the child is a child whose costs in a foster family home or childcare institution covered by the foster care maintenance payments being made with respect to his/her minor parent.
2. The child was determined by the Title IV-E agency to be a child with special needs ([ethnic background, age, minority, sibling group, or medical condition (physical, emotional, or medical)])
3. The Title IV-E agency has made reasonable efforts to place child without subsidy unless there are strong emotional ties from child to adoptive parents.
4. The agreement for the subsidy was signed and in effect before final decree of adoption and includes information concerning nature of services; the amount and duration of the subsidy, and the child's eligibility for Title XX Services and Title XIX Medicaid; and covers the child should he/she move out of State with the adoptive family.
5. The prospective adoptive parents must have satisfactorily have met a criminals records check, including a fingerprint based check.
6. The prospective adoptive parent and any other adult living in the home who has resided in the provider home in the preceding 5 years must satisfactorily met a child abuse and neglect registry check.

Without the required documents, we could not determine if Eligibility was properly determined. Compliance with the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements is dependent on the payment being made to adoptive parents in connection with an eligible child. Since we could not determine if the recipient was eligible, we could not determine if the payment was for an Allowable Activity or made in accordance with Allowable Costs/Cost Principles.

*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)

45 CFR 1356.40(b) states:

"The adoption assistance agreement for payments pursuant to section 473(a)(2) must meet the requirements of section 475(3) of the Act and must:

- (1) Be signed and in effect at the time of or prior to the final decree of adoption. A copy of the signed agreement must be given to each party; and
- (2) Specify its duration; and
- (3) Specify the nature and amount of any payment, services and assistance to be provided under such agreement and, for purposes of eligibility under title XIX of the Act, specify that the child is eligible for Medicaid services; and
- (4) Specify, with respect to agreements entered into on or after October 1, 1983, that the agreement shall remain in effect regardless of the place of residence of the adoptive parents at any given time."

42 USC 671 states in part:

"(20)(A) provides procedures for criminal records checks, including fingerprint-based checks of national crime information databases (as defined in section 534(f)(3)(A) of title 28), for any prospective foster or adoptive parent before the foster or adoptive parent may be finally approved for placement of a child regardless of whether foster care maintenance payments or adoption assistance payments are to be made on behalf of the child under the State plan under this part, including procedures requiring that—

- (i) in any case involving a child on whose behalf such payments are to be so made in which a record check reveals a felony conviction for child abuse or neglect, for spousal abuse, for a crime against children (including child pornography), or for a crime involving violence, including rape, sexual assault, or homicide, but not including other physical assault or battery, if a State finds that a court of competent jurisdiction has determined that the felony was committed at any time, such final approval shall not be granted; and
- (ii) in any case involving a child on whose behalf such payments are to be so made in which a record check reveals a felony conviction for physical assault, battery, or a drug-related offense, if a State finds that a court of competent jurisdiction has determined that the felony was committed within the past 5 years, such final approval shall not be granted;

(B) provides that the State shall—

- (i) check any child abuse and neglect registry maintained by the State for information on any prospective foster or adoptive parent and on any other adult living in the home of such a prospective parent, and request any other State in which any such prospective parent or other adult has resided in the preceding 5 years, to enable the State to check any child abuse and neglect registry maintained by such other State for such information, before the prospective foster or adoptive parent may be finally approved for placement of a child, regardless of whether foster care maintenance payments or adoption assistance payments are to be made on behalf of the child under the State plan under this part;

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

(ii) comply with any request described in clause (i) that is received from another State; and

(iii) have in place safeguards to prevent the unauthorized disclosure of information in any child abuse and neglect registry maintained by the State, and to prevent any such information obtained pursuant to this subparagraph from being used for a purpose other than the conducting of background checks in foster or adoptive placement cases . . ."

42 USC 673 states in part:

"(1)(A) Each State having a plan approved under this part shall enter into adoption assistance agreements (as defined in section 675(3) of this title) with the adoptive parents of children with special needs.

(B) Under any adoption assistance agreement entered into by a State with parents who adopt a child with special needs, the State—

(i) shall make payments of nonrecurring adoption expenses incurred by or on behalf of such parents in connection with the adoption of such child, directly through the State agency or through another public or nonprofit private agency, in amounts determined under paragraph (3), and

(ii) in any case where the child meets the requirements of paragraph (2), may make adoption assistance payments to such parents, directly through the State agency or through another public or nonprofit private agency, in amounts so determined.

(2)(A) For purposes of paragraph (1)(B)(ii), a child meets the requirements of this paragraph if—

(i) in the case of a child who is not an applicable child for the fiscal year (as defined in subsection (e)), the child—

(l)

(aa)

(AA) was removed from the home of a relative specified in section 606(a) of this title (as in effect on July 16, 1996) and placed in foster care in accordance with a voluntary placement agreement with respect to which Federal payments are provided under section 674 of this title (or section 603 of this title, as such section was in effect on July 16, 1996), or in accordance with a judicial determination to the effect that continuation in the home would be contrary to the welfare of the child; and

(BB) met the requirements of section 672(a)(3) of this title with respect to the home referred to in sub item (AA) of this item;

(bb) meets all of the requirements of subchapter XVI with respect to eligibility for supplemental security income benefits; or

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

(cc) is a child whose costs in a foster family home or child-care institution are covered by the foster care maintenance payments being made with respect to the minor parent of the child as provided in section 675(4)(B) of this title; and

(II) has been determined by the State, pursuant to subsection (c)(1) of this section, to be a child with special needs; or

(ii) in the case of a child who is an applicable child for the fiscal year (as so defined), the child—

(I)

(aa) at the time of initiation of adoption proceedings was in the care of a public or licensed private child placement agency or Indian tribal organization pursuant to—

(AA) an involuntary removal of the child from the home in accordance with a judicial determination to the effect that continuation in the home would be contrary to the welfare of the child; or

(BB) a voluntary placement agreement or voluntary relinquishment;

(bb) meets all medical or disability requirements of subchapter XVI with respect to eligibility for supplemental security income benefits; or

(cc) was residing in a foster family home or child care institution with the child's minor parent, and the child's minor parent was in such foster family home or child care institution pursuant to—

(AA) an involuntary removal of the child from the home in accordance with a judicial determination to the effect that continuation in the home would be contrary to the welfare of the child; or

(BB) a voluntary placement agreement or voluntary relinquishment; and

(II) has been determined by the State, pursuant to subsection (c)(2), to be a child with special needs. . . .

(3) The amount of the payments to be made in any case under clauses (i) and (ii) of paragraph (1)(B) shall be determined through agreement between the adoptive parents and the State or local agency administering the program under this section, which shall take into consideration the circumstances of the adopting parents and the needs of the child being adopted, and may be readjusted periodically, with the concurrence of the adopting parents (which may be specified in the adoption assistance agreement), depending upon changes in such circumstances. However, in no case may the amount of the adoption assistance payment made under clause (ii) of paragraph (1)(B) exceed the foster care maintenance payment which would have been paid during the period if the child with respect to whom the adoption assistance payment is made had been in a foster family home. . . ."

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

*Cause*

Management of the DCS had not developed an effective system of internal controls related to the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility compliance requirements 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 Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility compliance requirements.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the DCS's management establish controls related to 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 2019-008**

Subject: Adoption Assistance - Matching, Level of Effort, Earmarking

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

Federal Program: Adoption Assistance

CFDA Number: 93.659

Federal Award Numbers and Years (or Other Identifying Numbers): 502IVEAPDADMNF18,  
502IVEAPSRVSF18,  
502IVEAPTRNGF18,  
502IVEAPADMNF19,  
502IVEAPSRVSF19,  
502IVEAPTRNGF19

Compliance Requirement: Matching, Level of Effort, Earmarking

Audit Finding: 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 controls were in place and operating effectively.

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

A DCS budget analyst created the federal projects and budgets in the State's accounting system, PeopleSoft, by entering the appropriate required match rate. Per the DCS procedures, the budget analyst should send an email to a DCS manager for review and approval of the projects and associated matching rates. The DCS was not able to provide supporting documentation that the project's matching rates were approved by management, as set out in the DCS's procedures.

*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 DCS had not developed an effective system of internal controls related to the Matching, Level of Effort, 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 the Matching, Level of Effort, Earmarking compliance requirement to ensure proper documentation is 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.

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

**FINDING 2019-009**

Subject: Adoption Assistance - Reporting

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

Federal Program: Adoption Assistance

CFDA Number: 93.659

Federal Award Numbers and Years (or Other Identifying Numbers): 502IVEAPDADMNF18,  
502IVEAPSRVSF18,  
502IVEAPTRNGF18,  
502IVEAPADMNF19,  
502IVEAPSRVSF19,  
502IVEAPTRNGF19

Compliance Requirement: Reporting

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 Reporting compliance requirement. Controls in place were not effective over the CB-496 report to ensure the reports were accurate and that sufficient audit evidence was maintained to support compliance with the Reporting requirement.

The DCS was unable to provide support for Part 3, Demonstration Project, of the CB-496 quarterly reports for the quarters ended September 31, 2018, December 30, 2018, and March 31, 2019. Each report was reviewed and approved by the DCS management; however, management did not ensure documentation was retained that would support the amounts reported. Additionally, one error was found in Part 1 of the CB-496 for quarter ended June 30, 2019.

*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)

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.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

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

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

***FINDING 2019-010***

Subject: Social Services Block Grant - Reporting  
Federal Agency: U.S. Department of Health and Human Services  
Federal Program: Social Services Block Grant  
CFDA Number: 93.667  
Federal Award Numbers and Years (or Other Identifying Numbers): G-1602INSOSR, G-1702INSOSR,  
G-1802INSOSR, G-1802INSOSR  
Compliance Requirement: Reporting  
Audit Findings: Material Weakness, Modified Opinion

*Condition and Context*

An effective internal control system was not in place at the Indiana Department of Child Services (DCS) in order to ensure compliance with requirements related to the Social Services Block Grant (SSBG) agreement and the Reporting compliance requirement. The SF-425 Federal Financial Report was not completed or submitted for the audit period. Management of the DCS did not have the proper internal controls in place to prevent, or detect and correct, the failure to submit the required reports for the audit period.

Upon meeting with management on August 28, 2019, the error was revealed after the federal liaison contacted the DCS inquiring of discrepancies found regarding the outlays of the grant. The SF-425 report had not been filed in the previous three years.

*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 200.327 states:

"Unless otherwise approved by OMB, the Federal awarding agency may solicit only the standard, OMB-approved government wide data elements for collection of financial information (at time of publication the Federal Financial Report or such future collections as may be approved by OMB and listed on the OMB Web site). This information must be collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes, and preferably in coordination with performance reporting."

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

45 CFR 96.17 states:

"(a) Except for the low-income home energy assistance program activity reports, a state must make public and submit to the Department each annual report required by statute:

- (1) Within six months of the end of the period covered by the report; or
- (2) At the time the state submits its application for funding for the federal or state fiscal year, as appropriate, which begins subsequent to the expiration of that six-month period.

(b) These reports are required annually for preventive health and health services (42 U.S.C. 300w-5(a)(1)), community mental health services (42 U.S.C. 300x et. seq.), the prevention and treatment of substance abuse block grant (42 U.S.C. 300x-21 et. seq.), maternal and child health services (42 U.S.C. 706(a)(1)), and the social services block grant (42 U.S.C. 1397e(a)). See § 96.82 for requirements governing the submission of activity reports for the low-income home energy assistance program."

*Cause*

Management of the DCS had not established an effective system of internal control related to the Reporting 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 Reporting compliance requirement 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 the Reporting 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 2019-011**

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  
CFDA Number: 93.558  
Federal Award Numbers and Years (or Other Identifying Numbers): 1202INTANF, 1502INTANF,  
1601INTANF, 1801INTANF,  
ESTIMATE

Compliance Requirement: Allowable Costs/Cost Principles  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2018-010.

*Condition and Context*

Management of the Indiana Family and Social Services Administration (FSSA) and Indiana Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. Internal controls during the audit period were not effectively implemented for several TANF sub-programs, and indirect costs were charged to the federal program which were not allowable.

**FSSA**

Management of the FSSA had not developed an adequate system of internal controls that segregated key functions, including the review of documentation such as itemized invoices or individual client's claims, for the TANF funded "Early Intervention-First Steps" sub-program. The FSSA staff reviewed summary level spreadsheets, but had no process in place to monitor invoices of client level detail to confirm whether costs and activities were allowable and appropriately charged.

Management of the FSSA had not developed an adequate system of internal controls in relation to the allocation of indirect costs. FSSA utilized a Public Assistance Cost Allocation Plan (PACAP), approved by the U.S. Department of Health and Human Services (HHS), to charge indirect costs to the TANF Grant. FSSA had multiple Memorandums of Understandings (MOUs) with other state agencies to perform services related to the TANF Grant. The indirect costs associated with the TANF expenses of these other state agencies are not included in the FSSA's PACAP. The FSSA allowed one of these agencies to charge indirect costs to the TANF grant using that agency's U.S. Department of Labor (DOL) approved indirect cost rate of 13.38 percent. No evidence was provided that HHS approved additional indirect costs, outside of the PACAP agreement, to be charged to the TANF grant. The FSSA allowed the other state agency to charge \$26,599.01 in indirect costs to the TANF Grant during the audit period.

**DCS**

Management of the DCS had not developed an adequate system of internal controls that segregated key functions and would indicate review of documentation such as itemized invoices, associated to services provided to an individual client's claim for the TANF funded programs Visitation Facilitation, Tutoring/Literacy Classes, Parent Education Program, Parenting-Family Function, and Father Engagement programs. The DCS field staff received the summary invoices from vendors for services, but there was no tangible evidence that they were reviewed to ensure the cost was allowable.

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

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200 Appendix VI Section A states:

"Federally-financed programs administered by state public assistance agencies are funded predominately by the Department of Health and Human Services (HHS). In support of its stewardship requirements, HHS has published requirements for the development, documentation, submission, negotiation, and approval of public assistance cost allocation plans in Subpart E of 45 CFR Part 95. All administrative costs (direct and indirect) are normally charged to Federal awards by implementing the public assistance cost allocation plan. This Appendix extends these requirements to all Federal agencies whose programs are administered by a state public assistance agency. Major federally-financed programs typically administered by state public assistance agencies include: Temporary Aid to Needy Families (TANF), Medicaid, Food Stamps, Child Support Enforcement, Adoption Assistance and Foster Care, and Social Services Block Grant."

*Cause*

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

*Effect*

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

*Questioned Costs*

There were \$26,599 of costs we considered to be questioned costs.

*Recommendation*

We recommended that the FSSA and the DCS establish controls related to the grant agreement and Allowable Costs/Cost Principles compliance requirement to ensure expenditures are only charged for costs that are allowable and supported by proper client level invoice documentation.

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

*Views of Responsible Officials*

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

*Auditor Response*

The documentation shared with the Indiana State Board of Accounts (SBOA) referenced 45 CFR Part 75.414(c)(1) – Indirect (F&A) Costs, Federal Agency Acceptance of Negotiated Indirect Cost Rates. The SBOA interpreted this section to refer to a separate indirect cost rate proposal being utilized in lieu of an indirect cost rate proposal that was previously approved by the federal grantor agency. However, in this case, indirect costs were applied to the TANF federal program through an approved Public Assistance Cost Allocation Plan (PACAP). The additional indirect costs applied to the TANF program noted in the finding utilized an indirect cost rate proposal which is a different indirect cost methodology than a Cost Allocation Plan and was not approved by the FSSA's federal grantor agency prior to charges being applied to the TANF federal program during the audit period.

**FINDING 2019-012**

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, 1502INTANF,  
1601INTANF, 1801INTANF,  
ESTIMATE

Compliance Requirement: Eligibility

Audit Findings: Material Weakness, Modified Opinion

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2018-013.

*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 53 cases, 3 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. . . ."

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

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, 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.

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

**FINDING 2019-013**

Subject: Temporary Assistance for Needy Families (TANF) - Reporting  
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, 1502INTANF,  
1601INTANF, 1801INTANF,  
ESTIMATE

Compliance Requirement: Reporting  
Audit Findings: Material Weakness, Other Matters

*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 Reporting compliance requirement. Controls in place were not effective over the ACF-199 TANF Data Report and the ACF-209 TANF SSP-MOE Data Report to ensure the reports were accurate and that sufficient audit evidence was available to support compliance with the Reporting requirements.

**ACF-199 & ACF-209**

Management of the FSSA had not developed an adequate system of internal controls to detect or correct material errors in the ACF 199 and ACF 209 performance reports.

- The process by which data was collected and reported for the key line item "Receives Subsidized Childcare" suffered from a technological limitation that caused data from nine months of the year to go unreported and potentially underreported data for the remaining three months in which data was actually gathered. The system automatically and potentially incorrectly assigned a value of "No" for families for which no data was drawn from the system. This issue was a systemic issue, pervasive throughout the audit period. Management review and approval of the report and the supporting documentation did not detect this error.
- 80 cases were selected for testing, 40 from the ACF-199 and 40 from the ACF-209, of families that were considered "Work Eligible" and "Not Work Eligible."
  - o During testing of the "Work Eligible" population of families, it was discovered that in 4 out of 24 cases tested, adequate documentation was not available in the case file to support the number of "Unsubsidized" work hours reported. Due to the magnitude and number of other errors discovered, the remaining 16 cases were not tested within this population.

**ACF-204**

Management of FSSA had not developed an adequate system of internal controls that would detect or correct errors in the ACF-204 reporting. There was no tangible audit evidence that adequate segregation of duties existed in the preparation and submission of the annual ACF-204 report. No tangible evidence could be produced to show that detailed supporting documentation was reviewed by the FSSA management prior to submitting the ACF-204 to ensure the accuracy of the report.

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 265.7 states in part:

"(a) Each Stat's quarterly reports (the TANF Data Report, the TANF Financial Report (or Territorial Financial Report), and the SSP-MOE Data Report) must be complete and accurate and filed by the due date.

(b) For a disaggregated data report, 'a complete and accurate report' means that:

(1) The reported data accurately reflect information available to the State in case records, financial records, and automated data systems, and include correction of the quarterly data by the end of the fiscal year reporting period; . . ."

*Cause*

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

*Effect*

The failure to establish an effective internal control system enabled 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 Reporting compliance requirement.

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

*Views of Responsible Officials*

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

*Auditor Response*

The Indiana State Board of Accounts (SBOA) is of the audit opinion that the internal controls over the ACF-204 report were not properly implemented during the audit period. The ACF-204 report is reviewed and submitted by the DFR Deputy Director. However, tangible audit evidence, such as a detailed review of the various data sources utilized while compiling the ACF-204 report, was not presented for audit.

**FINDING 2019-014**

Subject: Temporary Assistance for Needy Families (TANF) - Subrecipient Monitoring

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, 1502INTANF,  
1601INTANF, 1801INTANF,  
ESTIMATE

Compliance Requirement: Subrecipient Monitoring

Audit Findings: Material Weakness, Other Matters

*Condition and Context*

Management of the Indiana Family and Social Services Administration (FSSA), Indiana Department of Workforce Development (DWD), and Indiana State Department of Health (ISDH) had not established an effective internal control system related to the grant agreement and the Subrecipient Monitoring compliance requirement. We identified noncompliance with the requirement that could have been prevented, or detected and corrected, if a proper set of internal controls had been implemented.

**DWD**

Four sub-grantees were selected for testing.

- Federal Single Audits performed and submitted for all four of the sub-grantees selected were not reviewed by the DWD within the six months of acceptance of the audit report by the Federal Audit Clearinghouse (FAC).

**ISDH**

Two sub-grantees were selected for testing.

- Tangible evidence was not available that financial and performance reports, required to be submitted by the sub-grantee, were reviewed and followed up on by the ISDH, if necessary.
- One out of two of the sub-grantees selected was not reviewed by the ISDH within the six months of acceptance of the audit report by the FAC.

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

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.331(d) states:

"Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:

- (1) Reviewing financial and performance reports required by the pass-through entity.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.
- (3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521 Management decision."

2 CFR 200.521(d) states:

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

*Cause*

Management of the FSSA, DWD, and ISDH had not properly implemented an effective system of internal control over the Subrecipient Monitoring compliance requirement, which would prevent, or detect and correct, material noncompliance.

*Effect*

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

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

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the FSSA's, DWD's, and ISDH's management establish controls and policies related to the grant agreement and Subrecipient Monitoring compliance requirement.

*Views of Responsible Officials*

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

**FINDING 2019-015**

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, 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 2018-014.

*Condition and Context*

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreements 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 the child support requirements.

In a sample of 40 cases, 6 noncompliance errors were identified. One of the six non-compliant cases was 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 this case, the ISETS documented that a non-cooperation notice had been sent to ICES; however, the ICES did not receive the notice. Therefore, the client benefits were either not discontinued or not discontinued timely. Five of the six cases were due to benefits not being discontinued by the FSSA contracted staff within a reasonable time after the non-cooperation notice was received by the ICES.

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 264.30 states in part:

"(a) . . .

(1) 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:

(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, which would have prevented, or detected and corrected, material noncompliance.

*Effect*

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

*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 Special Tests and Provisions - Child Support Non-Cooperation compliance requirement to ensure the two systems are properly interfacing, and if a 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 2019-016**

Subject: Temporary Assistance for Needy Families (TANF) - Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan

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

Federal Program: Temporary Assistance of Needy Families (TANF)

CFDA Number: 93.558

Federal Award Numbers and Years (or Other Identifying Numbers): 1202INTANF, 1502INTANF, 1601INTANF, 1801INTANF, ESTIMATE

Compliance Requirement: Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan

Audit Findings: 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 Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan requirement. We identified instances where the required documentation to support the average employment or school hours reported as a part of the Work Participation Rate was not maintained by the FSSA. We also identified instances where required documentation to support work eligibility was not maintained by the FSSA.

In a sample of 67 cases of clients required to participate and comply with a work verification plan, 3 cases were identified as being noncompliant with the TANF Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan requirement. One of the three noncompliant cases did not contain adequate documentation to support the number of average school hours attended by the client. The remaining two noncompliant cases did not contain adequate documentation to support the number of average unsubsidized employment hours reported as worked by two clients. The lack of documentation retained in these case files caused the FSSA to incorrectly calculate and report their work participation rate.

Additionally, in a sample of 25 cases of clients who were not required to participate, 1 case was identified as being noncompliant with the TANF Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan compliance requirement. The case did not include documentation to substantiate that the individual was not work-eligible.

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 261.61 states:

"(a) A State must support each individual's hours of participation through documentation in the case file. In accordance with 261.62, a State must describe in its Work Verification Plan the documentation it uses to verify hours of participation in each activity.

(b) For an employed individual, the documentation may consist of, but is not limited to pay stubs, employer reports, or time and attendance records substantiating hours of participation. A State may presume that an employed individual participated for the total number of hours for which that individual was paid.

(c) The State must document all hours of participation in an activity; however, if a State is reporting projected hours of actual employment in accordance with 261.60(c), it need only document the hours on which it bases the project.

(d) For an individual who is self-employed, the documentation must comport with standards set forth in the State's approved Work Verification Plan. Self-reporting by a participant without additional verification is not sufficient documentation.

(e) For an individual who is not employed, the documentation for substantiating hours of participation may consist of, but is not limited to, time sheets, service provider attendance records, or school attendance records. For homework time, the State must also document the homework or study expectations of the educational program."

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

*Cause*

Management of the FSSA had not established an effective system of internal controls related to the Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan 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 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 Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan compliance requirement to ensure that proper documentation is maintained to substantiate reported figures.

*Views of Responsible Officials*

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

**FINDING 2019-017**

Subject: Rehabilitation Services Vocational Rehabilitation Grants to States - Earmarking  
Federal Agency: U.S. Department of Education  
Federal Program: Rehabilitation Services Vocational Rehabilitation Grants to States  
CFDA Number: 84.126  
Federal Award Numbers and Years (or Other Identifying Numbers): 621110

ESTIMATE  
H126A160019-16A  
H126A170019-17C  
H126A180019-18A  
H126A190019-19A  
FY17 SSA/VR  
FY18 SSA/VR

Compliance Requirement: Matching, Level of Effort, Earmarking  
Audit Findings: Material Weakness, Modified Opinion

*Repeat Finding*

This is a repeat finding from the immediate prior year. The prior year finding number was 2018-019.

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 Matching, Level of Effort, 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 although the FSSA did properly reserve the appropriate percentage, the agency 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 the VR services.

For the Federal Fiscal 2017 grant, which closed during our audit period, the agency expended just over 4 percent on pre-employment transition services. For 2018 and 2019 grants, both of which still remained open as of the close of our audit period, the FSSA had only expended just over 4 percent and under 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(a) states:

*"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.

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(Continued)

- (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—
    - (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 a system of internal controls related to the Matching, Level of Effort, 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 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 Matching, Level of Effort, Earmarking compliance requirement.

*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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(Continued)

**FINDING 2019-018**

Subject: Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) - Eligibility

Federal Agency: Department of Health and Human Services

Federal Programs: Medical Assistance Program (Medicaid), Children's Health Insurance Program (CHIP)

CFDA Numbers: 93.775, 93.777, 93.778 (Medicaid), 93.767 (CHIP)

Federal Award Numbers and Years (or Other Identifying Numbers): Medicaid: 1801IN5050, 1901IN5050, 05-0805-IN-5000, 1805IN5002, 1-356000158-A8, 05-1605IN5MAP, XIX-ADM17, XIX-MAP13, XIX-MAP14, 1505IN5MAP and Estimate  
CHIP: 1705IN5021, 1805IN5021 and Estimate

Compliance Requirement: Eligibility

Audit Findings: Material Weakness, Modified Opinion

*Condition*

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Eligibility compliance requirement. We identified instances where Medicaid and CHIP benefits were provided to clients whose eligibility was not adequately documented or not adequately verified.

*Context*

A sample of 160 cases were tested, and 10 cases were identified as being noncompliant with the Medicaid and CHIP Eligibility requirements.

Medicaid

- One of the ten noncompliant cases was authorized by the same State Eligibility Consultant (SEC) for five years. This is considered an internal control deviation. The rotation of SECs on a specific beneficiary's case from year-to-year strengthens reviewer independence, provides a new analysis of the case and improves quality control.
- Two of the ten noncompliant cases, both of which used modified adjusted gross income (MAGI) to determine eligibility, did not receive an eligibility redetermination interview or a reauthorization of benefits within the required time frame.
- One of the ten noncompliant cases had incomplete verification of their MAGI-based wages. In this case, a recipient reported unearned income which resulted in a change of aid category, but follow-up to verify the unearned income was never completed.
- One of the ten noncompliant cases was inaccurately categorized as a foster care case for over two years. Despite being non-eligible for an aid category designated for foster children for more than one year, the foster care case remained open rather than being discontinued and transferred to an appropriate aid category when the period of eligibility expired.

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(Continued)

- Two of the ten noncompliant cases did not have sufficient or consistent documentation to conclude if the individual was eligible to receive benefits.

CHIP

- Two of the ten noncompliant cases, both of which used modified adjusted gross income (MAGI) to determine eligibility, did not receive an eligibility redetermination interview or a reauthorization of benefits within the required time frame.
- One of the ten noncompliant cases had incomplete verification of their MAGI-based wages. In this case, a recipient had wages which should have been verified through an electronic service, but no verification was performed.

*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). . . ."

42 CFR 435.916 states in part:

"(a) Renewal of individuals whose Medicaid eligibility is based on modified adjusted gross income methods (MAGI).

(1) Except as provided in paragraph (d) of this section, the eligibility of Medicaid beneficiaries whose financial eligibility is determined using MAGI-based income must be renewed once every 12 months, and no more frequently than once every 12 months. . . ."

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(Continued)

42 CFR 435.952 states in part:

"(a) The agency must promptly evaluate information received or obtained by it in accordance with regulations under § 435.940 through § 435.960 of this subpart to determine whether such information may affect the eligibility of an individual or the benefits to which he or she is entitled. . . ."

42 CFR 435.948 states in part:

"(a) The agency must in accordance with this section request the following information relating to financial eligibility from other agencies in the State and other States and Federal programs to the extent the agency determines such information is useful to verifying the financial eligibility of an individual:

- (1) Information related to wages, net earnings from self-employment, unearned income and resources from the State Wage Information Collection Agency (SWICA), the Internal Revenue Service (IRS), the Social Security Administration (SSA), the agencies administering the State unemployment compensation laws, the State-administered supplementary payment programs under section 1616(a) of the Act, and any State program administered under a plan approved under Titles I, X, XIV, or XVI of the Act; . . .

(b) To the extent that the information identified in paragraph (a) of this section is available through the electronic service established in accordance with § 435.949 of this subpart, the agency must obtain the information through such service. . . ."

42 CFR 435.914(a) states in part: "The agency must include in each applicant's case record facts to support the agency's decision on his application. . . ."

*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

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(Continued)

*Views of Responsible Officials*

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

*Auditor Response*

The State Board of Accounts' (SBOA) field examiners extensively researched the cases included in this finding during the course of field work completed. Field Examiners also consulted with staff from the FSSA's Office of Medicaid Policy and Planning (OMPP) to aid in locating the documentation that was missing or to research a specific issue with the case that the Field Examiners were taking exception to. Additional documentation was not provided by OMPP staff to alleviate the exceptions that were noted within each case during the course of the audit.

**FINDING 2019-019**

Subject: Social Security - Disability Insurance - Special  
Tests and Provisions - Period of Performance

Federal Agency: U.S. Social Security Administration

Federal Program: Social Security - Disability Insurance

CFDA Number: 96.001

Federal Award Numbers and Years (or Other Identifying Numbers): 1704IND100, 1804IND100,  
1904IND100

Compliance Requirement: Period of Performance

Audit Findings: Material Weakness, Other Matters

*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 Period of Performance compliance requirement. Controls in place did not prevent or detect and correct, material noncompliance with Period of Performance compliance requirement for the Social Security - Disability Insurance & Supplemental Security Income federal program.

Of the 25 transactions tested from federal awards that ended during the audit period, 4 transactions totaling \$67 were charged for services obligated and incurred prior to the start of the period of performance. These transactions were not authorized by the federal awarding agency. This issue was systemic and occurred throughout the audit period.

*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). . . ."

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(Continued)

POMS DI 39506.200.B.1 states in part: . . .

"Obligations must be based on a bona fide need for goods or services that exist within the Federal fiscal year (October 1 through September 30) and must be made no later than six months after the close of that fiscal year (March 30). The intent of this policy is to allow the DDS sufficient time to incur the fiscal year obligation through State purchasing procedures when funding is authorized late in the year. . . ."

*Cause*

Management of the FSSA had not developed an effective system of internal controls 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 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 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.

**FINDING 2019-020**

Subject: Social Security - Disability Insurance - Reporting

Federal Agency: U.S. Social Security Administration

Federal Program: Social Security - Disability Insurance

CFDA Number: 96.001

Federal Award Numbers and Years (or Other Identifying Numbers): 1704IND100, 1804IND100,  
1904IND100

Compliance Requirement: Reporting

Audit Findings: Material Weakness, Other Matters

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(Continued)

*Condition and Context*

Management of the Indiana Family and Social Services Administration (FSSA) did not establish an effective internal control system related to the grant agreement and the Reporting compliance requirement. The Disability Determination Bureau (DDB) at the FSSA has a process in place to compile, review and submit the necessary quarterly reports which included segregation of duties. A member of the FSSA staff will compile the SSA-4514, Time Report of Personnel Services for Disability Determination Services, report from data obtained from the State's payroll software, PeopleSoft Time & Labor, and send the report and supporting documentation to a member of DDB management for review before it being submitted each quarter. However, this process was unable to detect and correct material noncompliance that occurred during the audit period.

Two SSA-4514 reports were selected for review. For both selected reports, the underlying data supporting the reports used a date range other than the correct reporting period. There was also an inconsistency in how the date range for each quarter was chosen causing an overlap of 27 days of reported hours between the reporting periods July 1, 2018 to September 30, 2018, and October 1, 2018 to December 31, 2018. The issues with date ranges selected appears to be a systemic problem<sup>1</sup> between quarters. In addition, one of the selected reports left out reportable employee hours, regardless of the date range used, which was not detected on management review. However, this appears to be an isolated incident, which did not repeat in the subsequent report reviewed. For the audit period, the reports are understated by 4,993 hours in total.

*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). . . ."

POMS 39506.231.A states in part:

"The Form SSA-4514 is used to report the number of hours worked by staffing category and employment status (i.e., full-time, part-time, temporary). This report should reflect all hours worked by personnel engaged in the SSA disability program during the reporting period. . . ."

*Cause*

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

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with reporting requirements could result in the reduction or loss of federal funding.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the State Agency's management establish an effective system of internal controls related to the Reporting compliance requirement. An internal control system should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. Both the preparer and reviewer of the reports should be familiar with the federal programs' reporting requirements in order to ensure that reports are materially correct and submitted timely.

*Views of Responsible Officials*

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

**FINDING 2019-021**

Subject: Social Security - Disability Insurance - Special Tests  
and Provisions - Consultative Examinations

Federal Agency: U.S. Social Security Administration (SSA)

Federal Program: Social Security - Disability Insurance

CFDA Number: 96.001

Federal Award Numbers and Years (or Other Identifying Numbers): 1704IND100, 1804IND100,  
1904IND100

Compliance Requirement: Special Tests and Provisions - Consultative Examinations

Audit Findings: Material Weakness, Modified Opinion

*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 - Consultative Examinations compliance requirement. Controls were not in place to ensure that a provider's license and federal suspension and debarment status were checked prior to utilizing that provider to perform consultative examinations.

Per SSA policy, a claimant may use their own medical source for a consultative examination (CE). Through risk assessment procedures and inquiry with Disability Determination Bureau (DDB) management it was determined that in the event that a claimant chooses to use their own medical source for CE services, the source's license and federal suspension and debarment status were not checked prior to that source completing the claimant's CE.

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(Continued)

The DDB also enters into Memorandums of Understanding with providers of CE services. Five providers were selected from a population of providers who were added as rolling CE providers during the audit period. For two out of the five selected, tangible evidence could not be provided that the provider's federal suspension and debarment status was checked in the System for Award Management (SAM) prior to providing CE services. This issue was caused by a change in the system for recording and tracking medical sources for CE services.

Lastly, 37 providers were selected from a population of rolling providers that were paid during the audit period. In 2 out of 37 rolling providers selected, evidence of license checks could not be provided. It was determined that these providers were hospitals and that it is not DDB policy to check the license of any hospitals before utilizing them as a medical source for CE 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). . . ."

20 CFR 404.1519g(b) states in part:

"By 'qualified,' we mean that the medical source must be currently licensed in the State and have the training and experience to perform the type of examination or test we will request; the medical source must not be barred from participation in our programs under the provisions of § 404.1503a. . . ."

POMS DI 39569.300.1 states in part:

"a. New CE Providers

Prior to using the services of any CE provider (including CE providers who are also treating sources):

1. check the System of Award Management (SAM);
2. verify medical licenses, credentials, and certifications with state medical boards, psychology boards, and other state professional certification bodies;
3. annotate the provider file with the:
  - date and name of the DDS employee verifying the license and the source of verification (e.g., state licensing agency webpage, SAM database); or
  - name of the individual who provided the credential verification.

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(Continued)

4. obtain a signed License and Credentials Certification from the CE provider and retain it in a file. (For information on License and Credentials Certification for Consultative Examination Provider and Certification of All Support Staff, see DI 39569.400.) . . .

b. Existing CE providers

Conduct license checks of CE providers (including treating sources) used by the DDS on a rolling basis, including providers who perform CEs near and across the borders of neighboring States, specifically:

1. Verify license renewals within 30 days of renewal date.
2. Conduct periodic licensure reviews prior to renewal dates to ensure that licenses are active.
3. Review the SAM for each CE provider at least annually.
4. Confirm with the DDS in the neighboring state that the medical source has a current license and not federally excluded.
5. Annotate the provider file with the:
  - date and name of the DDS employee verifying the license and the source of verification (e.g., state licensing agency webpage, SAM database); or
  - date and name of the individual who provided the credential verification. . . ."

*Cause*

Management of the FSSA had not established an effective system of internal controls related to the Special Tests and Provisions - Consultative Examinations 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 - Consultative Examinations compliance requirement to ensure that the Social Security Administrations requirements for ensuring proper licensure, credentials, and exclusions of Consultative Examination providers are followed, and that medical sources of CE services are properly licensed and not suspended or debarred while performing services.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Views of Responsible Officials*

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

**FINDING 2019-022**

Subject: HIV Care Formula Grants - Cash Management, Matching, Level of Effort, and Earmarking

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

Federal Program: HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)

CFDA Number: 93.917

Federal Award Numbers and Years (or Other Identifying Numbers): 6X07HS00033-26-05  
2-X07HA00033-27-02  
6X07HA00033-28-01  
6 X07HA00033-29-01  
6 X08HA31247-02-01

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

Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat finding from the immediate prior year. The prior year finding number was 2018-024.

*Condition and Context*

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

*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). . . ."

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(Continued)

*Cause*

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

*Effect*

The failure to establish an effective internal control system placed the ISDH at risk of noncompliance 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.

**FINDING 2019-023**

Subject: National Guard Military Operations and Maintenance (O&M) Projects - Period of Performance

Federal Agency: Adjutant General's Office

Federal Program: National Guard Military Operations and Maintenance (O&M) Projects

CFDA Number: 12.401

Federal Award Numbers and Years (or Other Identifying Numbers): 110191001F00005,  
110181001C00001,  
110181001F00001,  
110171001F00001

Compliance Requirement: Period of Performance

Audit Findings: Material Weakness, Modified Opinion

*Condition and Context*

Management of the Adjutant General's Office (AGO) had not established an effective internal control system related to the grant agreement and the Period of Performance compliance requirement. For federal awards with performance period beginning dates during the audit period, transactions for costs recorded during the beginning of the period of performance were tested. Of the transactions tested, one transaction had costs totaling \$259 charged to the Federal Fiscal Year (FFY) 19 grant that were for services incurred prior to the start of the period of performance.

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(Continued)

For federal awards with performance period ending dates during the audit period, transactions for costs recorded during the latter part and after the period of performance were tested. Of the transactions tested, four transactions had costs totaling \$5,241 charged to the FFY18 grant that were for services incurred after the end of the period of performance.

For federal awards with performance period ending dates during the audit period, transactions for costs for which the obligation had not been liquidated as of the end of the period of performance were tested. Of the transactions tested, one transaction had costs totaling \$14,175 charged to the FFY17 grant that were for services incurred after the end of the period of performance. Further analysis of the transactions recorded indicated likely questioned costs that exceed \$25,000.

*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 PART 200, Appendix XI.H.1 states in part:

"NGB O&M CAs are funded with one-year appropriations and, as such, recipient obligations may not be incurred against Federal funds for a specified year before or after the Federal fiscal year in which the funds were appropriated. Recipient obligation means any action under State law or procedure requiring payment by the recipient (NGR 5-1, Chapters 3 and 11)."

*Cause*

Management of the AGO 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 effective internal controls 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 AGO.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Questioned Costs*

There were \$19,675 of known costs we consider to be questioned costs, with likely questioned costs exceeding \$25,000.

*Recommendation*

We recommended that the AGO's management establish controls related to the grant agreement and Period of Performance compliance requirement to ensure they 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.

**FINDING 2019-024**

Subject: Performance Partnership Grants - Allowable Costs/Cost Principles

Federal Agency: Environmental Protection Agency

Federal Program: Performance Partnership Grants

CFDA Number: 66.605

Federal Award Numbers and Years (or Other Identifying Numbers): BG-98543214, BG-98543215-B

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Modified Opinion

*Condition and Context*

Management of the Indiana Department of Environmental Management (IDEM) had not established an effective internal control system related the grant agreement and the Allowable Costs/Cost Principles compliance requirement. Controls were not in place to prevent noncompliance with the Allowable Costs/Cost Principles compliance requirement.

Management of the IDEM reallocated employee time charged to the grant using a series of excel spreadsheets. For six pay periods, errors in the spreadsheet consolidation process caused an incorrect allocation of employee pay to be charged to the grant. In the allocations for those six pay periods, gross salary was overstated by \$168,995 in 539 payroll allocations, and understated by \$229,413 in 335 payroll allocations. It is likely, in each of these instances, employee benefits allocated to the grant were similarly affected, but the total amounts could not be efficiently determined.

Additionally, IDEM charged retiree and resignation payout amounts to the grant. The retiree and resignation payout totals included unused vacation and sick time accumulated over the employee's career. Records were not maintained that would support that the hours were equitably allocated to work performed on the federal grant. In our testing we found \$48,071 of retirement and resignation payouts charged to the grant which we consider to be questioned costs. Exhaustive testing was not performed which would have identified all such costs.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.403 states:

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

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

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

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

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

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

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

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

2 CFR 200.430 states in part:

"(a) *General.* Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in § 200.431 Compensation-fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

- (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;
- (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and
- (3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable. . . ."

2 CFR 200.431 states in part:

"(a) Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, non-Federal entity-employee agreement, or an established policy of the non-Federal entity.

(b) *Leave.* The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- (1) They are provided under established written leave policies;
- (2) The costs are equitably allocated to all related activities, including Federal awards; and,
- (3) The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the non-Federal entity or specified grouping of employees.
  - (i) When a non-Federal entity uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable in the year of payment.

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

(ii) The accrual basis may be only used for those types of leave for which a liability as defined by GAAP exists when the leave is earned. When a non-Federal entity uses the accrual basis of accounting, allowable leave costs are the lesser of the amount accrued or funded. . . ."

*Cause*

Management of the IDEM had not properly designed and implemented an effective system of internal controls over the Allowable Costs/Cost Principles compliance requirement which would prevent or detect, and correct, material noncompliance.

*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 IDEM.

*Questioned Costs*

There were \$48,071 of costs we consider to be questioned costs.

*Recommendation*

We recommended that the IDEM's management establish effective controls related to the grant agreement and the Allowable Costs/Cost Principles 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 2019-025**

Subject: Performance Partnership Grants - Cash Management

Federal Agency: Environmental Protection Agency

Federal Program: Performance Partnership Grants

CFDA Number: 66.605

Federal Award Numbers and Years (or Other Identifying Numbers): BG-98543214, BG-98543215-B

Compliance Requirement: Cash Management

Audit Finding: Material Weakness

*Condition and Context*

Management of the Indiana Department of Environmental Management (IDEM) had not properly designed an effective internal control system related the grant agreement and the Cash Management compliance requirement. Documentation was not available to support segregation of duties and evidence of management approval in the federal cash draw process.

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). . . ."

*Cause*

Management of the IDEM had not properly designed and implemented an effective system of internal controls over the Cash Management compliance requirement, which would prevent, or detect and correct, material noncompliance.

*Effect*

The failure to establish an effective internal control system placed the IDEM at risk of noncompliance with the grant agreement and the Cash Management compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the IDEM's management establish effective controls related to the grant agreement and the Cash Management compliance requirement.

*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 2018-001, Grants Receivable**

Fiscal year in which the finding initially occurred: 2018

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

Contact Persons Responsible for Corrective Action:

DCS - Leah Raider, Chief Financial Officer, Indiana Department of Child Services; Joe Fistrovich, Controller, Indiana Department of Child Services; Grant Geiss, Deputy CFO, Indiana Department of Child Services

ISDH – Rebecca Chauhan, Chief Financial Officer, Indiana State Department of Health; Adam Novotney, Controller, Indiana State Department of Health

Contact Phone Numbers: Leah, 317-234-6910; Joe, 317-234-5079; Grant, 317-234-5768 Rebecca, 317-233-7087; Adam, 317-234-8743

**Status of Audit Finding:**

DCS – The Corrective Action Plan as stated was implemented in March of 2019. In July of 2019, the Agency enhanced the plan. The Accounting Division has a “hard close” date for journal entries to the auditor and for invoices to be pulled in the People Soft Module. A specific monthly date is set for project reconciliation by month. The reconciliations are then reviewed and approved by the Assistant Controller. Federal draws are due by a specific date each month. Assistant Controller then reports on any issues on draws with a corrective plan to Controller on a monthly basis.

ISDH – As the corrective action plan indicated, ISDH implemented an internal control for federal reimbursement draws and federal financial reporting in December 2018. The FFR cover sheet continues to be used for routing, reviewing, and approving reports prior to submission of draw requests. This check and balance, along with documentation via paper trail, satisfies the deficiency and prevents recurrence of this finding in future years.



**Summary Schedule of Prior Audit Findings**

**FINDING 2018-002, Preparation of the Schedule of Expenditures of Federal Awards and Notes**

Fiscal year in which the finding initially occurred: 2018

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:**

Corrective action was taken to address this finding.

The State Board of Accounts (SBOA) provided training to Auditor of State (AOS) staff on the preparation of the SEFA on June 6, 2019.

The AOS enhanced its instructions to agencies with the addition of a review checklist to be used by the agencies for verifying the accuracy of their final FY19 SEFAs prior to submission.

Quarterly SEFA reviews that required agencies to reconcile and certify expenditures reported on the SEFA continued for the third straight year in fiscal year 2019.

The annual SEFA certification of agencies attesting to the accuracy of their federal expenditures continued for a fourth consecutive fiscal year in 2019.

AOS has developed a procedure for preparing, reviewing, and submitting the SEFA. This procedure is periodically reviewed and updated as necessary.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2018-003**

Fiscal year in which the finding initially occurred: 2018

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

Contact Person Responsible for Corrective Action: Stefany Deckard, Director of CTE

Contact Phone Number: 317-234-0210

Status of Audit Finding: Corrective action has been taken, and the issue is resolved. The Suspension and Debarment language was sent to CTE recipients last year as an addendum to their original Grant Award Notification. The language was added to the grant application in IndyGrants for the 2019-2020 grant period, sent as an addendum, and added to the Grant Award Notification.

Kristi Cyclus for TB  
(Signature)

Director of Financial Services  
(Title)

9/27/19  
(Date)



# INDIANA DEPARTMENT OF TRANSPORTATION

100 N. Senate Avenue  
Room N925CM  
Indianapolis, Indiana 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

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

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, Director of Construction Management and District Support, Chief Engineer

Contact Phone Number: 317-232-5502

Status of Audit Finding: INDOT is behind its original schedule of where it expected to be at this time. However, INDOT continues to make changes and updates in an attempt to meet the expectations of the wage rate requirements.

INDOT is in the process of implementing a new payroll submittal and review system, called CPMS. The new system was developed by INDOT Management Information Systems with the help of the Division of Construction Management and District Support. INDOT started the implementation process on or about July 1, 2019 and we are currently working on instructing contractors and INDOT users on the use of the process. There have been bugs and issues but we are currently working through them. The new process is accessed through ITAP. It is anticipated that the system will require upgrades in the future to get it to work as expected. It is also anticipated that this system, CPMS, will be used at least until a better system is found.

INDOT is still looking into whether to move to AASHTOWare CLRMS in the future, which is currently anticipated to be 3 to 4 years down the road.

Gregory G. Pankow

\_\_\_\_\_  
(Signature)

Chief Engineer

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

August 29, 2019

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

The 2nd Part of the finding was identified during the FY2018 audit. The response from the Legal Department:

INDOT has increased awareness of the FHWA-1273 form requirements by increasing communication to stakeholders. In spring of 2019, INDOT worked with Indiana Constructors, Inc. (ICI) to inform members in their newsletter the requirements for these forms in all federal-aid contracts, including subcontractors. Additionally, INDOT has included the link to the form and its requirements on our Contractor Resource Links and Forms page on our external website and has committed to quarterly news blasts via listserv. Lastly, we are increasing internal communication and will speak regarding the requirements at INDOT's annual district construction conferences.

INDOT is still in the stages of reviewing the subcontractor approval and compliance processes, and intend to make enhancements and/or improvements after the results of that review. We want to ensure the right mechanism and right team is doing the review as many divisions touch these contracts. This fall, we will be conducting the self-audit of 30 contracts statewide of Fiscal Year 2019 contracts to determine what additional measures may be required.

Heather Kennedy

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(Signature)

Chief Legal Counsel – Deputy  
Commissioner

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(Title)

September 27, 2019, 2019

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(Date)

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



# INDIANA DEPARTMENT OF TRANSPORTATION

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**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

FINDING 2018-005

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: Matt Beeson, Materials Management Director, Acting

Contact Phone Number: 317-522-9662

Status of Audit Finding:

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). Now qualifications are good for two years and expire on the same day - January 1<sup>st</sup> of each year, depending on when the technician was originally qualified. This significant change to the IA program will help to make it more successful. **Current status: DIR 107 has been revised and is currently in place.**

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. **This report is now being completed on all new projects. We will evaluate the effectiveness of these reports after the construction season is over, and provide additional guidance as needed.**



# INDIANA DEPARTMENT OF TRANSPORTATION

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

## 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 system. Implementation has been delayed due to issues with the customization to meet INDOT standards. The planned implementation date is unknown at this time.
- INDOT does have report capability thru Site Manager to allow users to identify when testers certification will expire; however, the report must be run manually and there is no automation.

## Proposed Future Action Items:

- INDOT will need to develop a system to notify technicians thru an automated process, when qualifications are about to expire, for instance 90 days in advance. This would remind technicians that they need to schedule a time to renew their qualifications. Currently, INDOT does not have a mechanism to do this automatically. At this time, it is unknown the level of effort it will take to get a system such as this online. It is possible that the AASHTOWare Project system will address this issue, however, as stated above the implementation is delayed.

## **Anticipated Completion Date:**

Please see above.

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Matthew P. Beeson, P.E.  
Materials Management Director, Acting



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**

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2016-021 – ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, AND PERIOD OF PERFORMANCE**

Fiscal year in which the finding initially occurred: 2016  
Contact Person Responsible for Corrective Action: Joseph Fistrovich  
Contact Phone Number: 1-317-234-5079

Status of Audit Finding:  
See Finding 2018-012 for update.

### **FINDING 2017-011 – REPORTING**

Fiscal year in which the finding initially occurred: 2017  
Contact Person Responsible for Corrective Action: Grant Geiss, Deputy CFO  
Contact Phone Number: 1-317-234-5768

Status of Audit Finding:

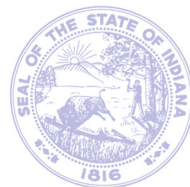
Implemented and Corrected

This action and the 496 report was corrected in July 2019. The Deputy CFO took over the 496 reporting and has since submitted two correct 496 reports (QE 6.30.19 and 9.30.19). There has been further training on the 496 Part III, that included webinars and phone calls with ACF to ask questions and receive verification. This allowed DCS employees to gain more knowledge and understanding about the demonstration projects, how data was pulled, and how amounts were reported.

After AOS closes the last month in quarter, raw data is pulled by a specific query within PeopleSoft Financials; that data is then used to complete the 496, including Part III, and is saved in the DCS S drive under the quarter that is being reported. No other raw data is combined with this report.

After completion of the draft 496, there were reviews with the CFO and other senior level management staff occurred. After any and all necessary corrections and adjustments were made, the 496 reports were signed off on by the CFO prior to submittal in the Federal reporting database. The copies of the signed 496 are saved in the same Shared folder as the supporting data mentioned above. The 496 reports, and all its parts, were submitted to ACF by the mandatory deadline of 30 days after quarter end.

It should be noted that DCS has drafted a working document that shows how we get line items and amounts from the raw data to report on the 496. This document and the 6.30.19 496 was walked through line by line with a SBoA Auditor and Deputy CFO, with satisfactory results. DCS has been sure to answer any questions and provide any further documentation regarding the 496, such as the QPS that is used for Part III.



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

**FINDING 2017-012 – SPECIAL TEST & PROVISIONS – OPERATION OF A FOSTER CARE DEMONSTRATION PROJECT**

Fiscal year in which the finding initially occurred: 2017

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

Contact Phone Number: 1-317-234-5768

Status of Audit Finding:

Implemented and Corrected

This action and the 496 report was corrected in July 2019. The Deputy CFO took over the 496 reporting and has since submitted two correct 496 reports (QE 6.30.19 and 9.30.19).

After AOS closes the last month in quarter, raw data is pulled by a specific query within PeopleSoft Financials; that data is then used to complete the 496, and is saved in the DCS S drive under the quarter that is being reported. No other raw data is combined with this report.

After completion of the draft 496, there were reviews with the CFO and other senior level management staff occurred. After any and all necessary corrections and adjustments were made, the 496 reports were signed off on by the CFO prior to submittal in the Federal reporting database. The copies of the signed 496 are saved in the same Shared folder as the supporting data mentioned above. The 496 reports were submitted to ACF by the mandatory deadline of 30 days after quarter end.

It should be noted that DCS has drafted a working document that shows how we get line items and amounts from the raw data to report on the 496. This document and the 6.30.19 496 was walked through line by line with a SBoA Auditor and Deputy CFO, with satisfactory results. DCS has been sure to answer any questions and provide any further documentation regarding the 496.

**FINDING 2017-014 – ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, AND PERIOD OF PERFORMANCE**

Fiscal year in which the finding initially occurred: 2016

Contact Person Responsible for Corrective Action: Joseph Fistrovich, Controller

Contact Phone Number 1-317-234-5079

Status of Audit Finding:

See update on Finding 2018-012.

**FINDING 2017-015 – PERIOD OF PERFORMANCE**

Fiscal year in which the finding initially occurred: 2017

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

Contact Phone Number: 1-317-234-5768

Status of Audit Finding:

Implemented and Corrected April 2019.

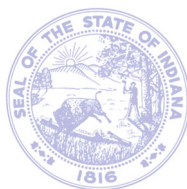
Starting on May 3rd, and each month after that, a monthly report, for prior month expenditures, has been downloaded based off of ACF/HHS criteria and justifications of allowable Goals 3 and 4 services. The report is sent to DCS Assistant Controller, at which time is reviews the expenditures to verify the appropriate grant year based on the client-level service dates in the report. Soon after, journal entries are created and posted, moving the allowable expenses to the necessary funding sources and fiscal year.

**FINDING 2018-006 – SPECIAL TESTS & PROVISIONS – OPERATION OF A FOSTER CARE DEMONSTRATION PROJECT**

Fiscal year in which the finding initially occurred: 2017

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

Contact Phone Number: 1-317-234-5768



Status of Audit Finding:

Implemented and Corrected

This action and the 496 report was corrected in July 2019. The Deputy CFO took over the 496 reporting and has since submitted two correct 496 reports (QE 6.30.19 and 9.30.19).

After AOS closes the last month in quarter, raw data is pulled by a specific query within PeopleSoft Financials; that data is then used to complete the 496, and is saved in the DCS S drive under the quarter that is being reported. No other raw data is combined with this report.

After completion of the draft 496, there were reviews with the CFO and other senior level management staff occurred. After any and all necessary corrections and adjustments were made, the 496 reports were signed off on by the CFO prior to submittal in the Federal reporting database. The copies of the signed 496 are saved in the same Shared folder as the supporting data mentioned above. The 496 reports were submitted to ACF by the mandatory deadline of 30 days after quarter end.

It should be noted that DCS has drafted a working document that shows how we get line items and amounts from the raw data to report on the 496. This document and the 6.30.19 496 was walked through line by line with a SBoA Auditor and Deputy CFO, with satisfactory results. DCS has been sure to answer any questions and provide any further documentation regarding the 496.

**FINDING 2018-007 – REPORTING**

Fiscal year in which the finding initially occurred: 2017

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

Contact Phone Number: 1-317-234-5768

Status of Audit Finding:

Implemented and Corrected

This action and the 496 report was corrected in July 2019. The Deputy CFO took over the 496 reporting and has since submitted two correct 496 reports (QE 6.30.19 and 9.30.19).

After AOS closes the last month in quarter, raw data is pulled by a specific query within PeopleSoft Financials; that data is then used to complete the 496, and is saved in the DCS S drive under the quarter that is being reported. No other raw data is combined with this report.

After completion of the draft 496, there were reviews with the CFO and other senior level management staff occurred. After any and all necessary corrections and adjustments were made, the 496 reports were signed off on by the CFO prior to submittal in the Federal reporting database. The copies of the signed 496 are saved in the same Shared folder as the supporting data mentioned above. The 496 reports were submitted to ACF by the mandatory deadline of 30 days after quarter end.

It should be noted that DCS has drafted a working document that shows how we get line items and amounts from the raw data to report on the 496. This document and the 6.30.19 496 was walked through line by line with a SBoA Auditor and Deputy CFO, with satisfactory results. DCS has been sure to answer any questions and provide any further documentation regarding the 496.

**FINDING 2018-008 – MATCHING, LEVEL OF EFFORT, EARMARKING**

Fiscal year in which the finding initially occurred: 2018

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

Contact Phone Number: 1-317-234-5768

Status of Audit Finding:

Late on completion date. It should be noted that the below CAP was written for the prior DCS Grants and Funding Director. DCS began its new process in July 2019 under the new DCS Grants and Funding Director.

Under the new process, the Budget Analyst assigned to the specific grant/program fills out the Project Creation Form and emails it to the Grants Accounting Systems Analyst to be inputted into the PeopleSoft system. Once the project has been created, the Budget Analyst completes the budget journal spreadsheet and creates the PeopleSoft budget journals, sending the spreadsheet to the Grants &



Funding Director. The Director completes the budget journal process through the previously established operating procedures and once finished, notifies the Grants Accounting Systems Analyst. They then input the budget information into PeopleSoft and finalize the budget. Afterwards, the Director reviews the completed project and budget for accuracy.

Due to the position of Grants Accounting Systems Analyst being unfilled at this time, the Director has completed the project creation and budgeting process for the majority of the grants and requested independent review of the inputted information to ensure accuracy. Child Support grant related projects were completed by the Budget Analyst instead of the unfilled position or the Director but otherwise followed the new process. DCS currently has job postings for the 2 vacant Grants/Budget Analyst positions and will continue to improve the process to ensure accurate and consistent matching and level of effort.

**FINDING 2018-009 – PERIOD OF PERFORMANCE**

Fiscal year in which the finding initially occurred: 2018

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

Contact Phone Number: 1-317-234-5768

Status of Audit Finding:

Further clarification was 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.

In July 2019, DCS Deputy CFO began reporting Title IV-E Foster Care expenses based on payment date. The data used to fill out the CB-496 is from a PeopleSoft query. The query parameters require a start and end date, which are the first and last day of the quarter being reported. The query pulls the expenses based on payment date, thus the end data is comprised of only the expenses that were paid for throughout the date parameters for that quarter.

- To determine the correct project and FFY to allocate expenditures, the service date must be used.

DCS Budget/Federal Grant staff has been ensuring that the Foster Care projects that are set up within PeopleSoft have correct end dates that correspond with the liquidation date of the grant. Additionally, the staff have been working to ensure the projects are available as soon as possible in order for expenses to be put in the correct projects. Each month, the Accounting team then verifies that all transactions, related to IVE FC and FC Waiver projects, on the monthly KidTraks journal are assigned to applicable projects based on the service date that is provided.

**FINDING 2018-10 – ALLOWABLE COSTS/COST PRINCIPLES**

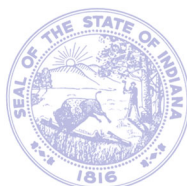
Fiscal year in which the finding initially occurred: 2018

Contact Person Responsible for Corrective Action: Joseph Fistrovich, Controller

Contact Phone Number: 1-317-234-5079

Status of Audit Finding:

In May of 2019, the Fiscal Division assembled a team to look at how payment for services were documented. This process would include the TANF claims cited in this finding. An intensive four day work meeting that included representatives from the Auditor of State, DCS Fiscal and DCS Field Operations were included on the team to gather a wide array of ideas and different perspectives. The Team was led by Deb Dailey, Regional Finance Manager for Regions 16, 17, and 18. Deb also previously was a former Local Office Director.



The group recommendations were as follows:

1. Prior to submitting invoices into KidTraks, providers must attach all required documentation as defined by service standards into KidTraks.
2. Created a standardized naming format for files.
3. All documentation must be attached in KidTraks on the Case Information page. If there is no documentation or conflicting documentation, then payment will be denied.
4. A set of uniform service standards to utilize was established.

The go-live date was 9/1/2019. Accountants reviewing claims in KT AP were instructed to not pay claims without an attached report in the designated area on the Case Information page. DCS Fiscal Managers, KT Supervisors and AOS Management meet on a biweekly basis to discuss any issues and update on progress of new process. DCS Controller has implemented daily triage meetings to discuss payment issues and outstanding claims. Beginning on 12/10/19, daily written updates on KT backlog sent via email to AOS Senior Staff for updates.

**FINDING 2018-011 – PERIOD OF PERFORMANCE**

Fiscal year in which the finding initially occurred: 2017

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

Contact Phone Number: 1-317-234-5768

Status of Audit Finding:

Implemented and Corrected April 2019.

Starting on May 3rd, and each month after that, a monthly report, for prior month expenditures, has been downloaded based off of ACF/HHS criteria and justifications of allowable Goals 3and4 services. The report is sent to DCS Assistant Controller, at which time is reviews the expenditures to verify the appropriate grant year based on the client-level service dates in the report. Soon after, journal entries are created and posted, moving the allowable expenses to the necessary funding sources and fiscal year.

**FINDING 2018-012 – ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, AND PERIOD OF PERFORMANCE**

Fiscal year in which the finding initially occurred: 2016

Contact Person Responsible for Corrective Action: Joseph Fistrovich, Controller

Contact Phone Number: 1-317-234-5079

In January and February of 2019, the corrective plan was being implemented as submitted.

In March of 2019, The Agency transitioned from the Datatude Software system to Brite Systems. From the months of March of 2019 to May 2019, the Agency and Fiscal Division had issues with Brite Systems providing client level data to support through an established reporting mechanism. Cash draws based on client data verification were delayed for HFI based claims. Other TANF cash draws continued.

From Budget Analyst Connie Pidgeon:

*During the months after moving from Datatude to Brite Systems (March 2019 through May of 2019), Multiple invoices were being submitted for payment from TANF that did not match the Client level detail. Therefore for this entire time period. I was matching each paper invoice to the client detail file in order to*

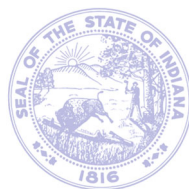


*rectify any discrepancies. Program Staff & Brite Systems would be contacted for verification of data to rectify the discrepancy.*

In June of 2019, DCS IT created a query from KT that provided client level data verification. DCS Accounting Staff spent the month of June verifying the accuracy of the query to use. Cash draws were reinitiated and caught up in July of 2019.

In July of 2019, Scott Piller who was the lead person for auditing claims for Program left DCS. Cynthia Smith, Director of the Division left in October of 2019. Faith Short, DCS Lead Accountant for TANF left in October of 2019. Per new HFI Director, Hannah Robinson, random audits began again in October of 2019. From the period of July 2019 to October of 2019, audits were not being completed.

As of October 2019, the process and payment issues have been rectified. Claims were being audited and Fiscal is obtaining its verification of claims with client level data and cash draws have been resumed. On 12/13/2019, I verified with Budget Analyst Connie Pidgeon that all cash draws for this audit period had been made.





## 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 2018-016

### ***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 2018-017

### ***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 2018-019

### ***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 2018-014



***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 2018-019

***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 2018-016

***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 2018-017

***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 2018-018

***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 2018-022

***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:** See 2018-014

***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:** See 2018-022

***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:** See 2018-016

***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:** See 2018-017

***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:** See 2018-018

**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:** See 2018-019

**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:** See 2018-020

**FINDING 2018-010 – ALLOWABLE COSTS/COST PRINCIPLES**

Fiscal year in which the finding initially occurred: 2018

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

Contact Person Responsible for Corrective Action: David Smalley

Contact Phone Number: 317-232-2010

**Status of Audit Finding:** DFR has spent considerable time with First Steps staff in the recent past in order to determine appropriate billing of services to TANF. We reviewed our OV&V TANF MOU team interactions with DDRS for 2019. First Steps demonstrated their provider payment system and we gained understanding of how that system is set up to prevent improper payments. We traced provider service lines through to match the drawdown request. Some TANF MOU sub recipient agencies attach the actual provider invoices and line item details to support drawdown claims and others file their providers' line item detail as their Monthly client level detail reports. For those agencies, the OV&V TANF MOU team is on top of reviewing and matching sample invoices to payments to check on expense types, administrative allowance, etc. On 07/1/19, we sent our DDRS contacts another meeting invitation for a meeting in July to ask for additional information and demonstrations. They have already sent us their Provider Billing Manual and Samples of Provider Agreements.

The pieces that are still outstanding with DDRS can be summarized:

-It is not clear to us at what point in the process any given claim or line item gets coded to charge to federal TANF sub grant funds instead of another funding stream.

-It is not clear how or by whom the rules are applied to make that decision, so we can't attest that they have all the right rules built in.

-In the reports they send, it is clear that they do have a process and that every service line is run through the test.

-Our current contacts at DDRS have shown great willingness to help us map out answers, so we may establish a regular review schedule and incorporate those results in our regular reports.

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 a detailed action plan was 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 and to assist in implementation of the corrective action. Since the agreement with IDVA is no longer in place, there will be no further follow up with their agency.

**FINDING 2018-013 – ELIGIBILITY**

Fiscal year in which the finding initially occurred: 2018

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

Contact Person Responsible for Corrective Action: David Smalley

Contact Phone Number: 317-232-2010

**Status of Audit Finding:** DFR will develop a manager’s 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 manager’s message to remind staff of the requirements for verifying and as well that this training is available for review. In addition, DFR’s Quality Control section does review a sample of TANF cases monthly and does review for adequate verification of relationship. However, Quality Control does not currently cite this as an error but does provide as additional information to the local office.

The manager’s message has been posted and is viewable by all staff as of 7/26/19.

**FINDING 2018-014 – 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:**

The following corrective actions were implemented in November, 2018:

- 1) ICES will split the error report into two separate reports. Workable report will include 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 the ICES Business Systems Consultants under the direction of Virginia Engle, State Senior Project Manager at ICES; Non-workable report will include all error records for individuals who do not have current TANF in ICES. These need no corrective action.
- 2) ICES is eliminating the duplicate records from the incoming ISETS to ICES file if they are exactly identical. This will reduce the workable report record counts making it more manageable to track and resolve.

Child support sanctions are assigned to a specific queue which has now has a FSSA/DFR staff member assigned to monitor the queue and forward the requests for sanction to our regional staff for immediate processing, 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 which require a 13 day advance notice prior to an effective date. So if a sanction is initiated for example in the latter part of January, it would not be possible to make this change to effect the February TANF benefits – thus the change could not be effective until March.

***FINDING 2018-015 – EARMARKING***

Fiscal year in which the finding initially occurred: 2018

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: Corrective Action Taken:**

In terms of the finding relating to the ACF-196R, we proposed 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 regard to the earmarking requirements, DFR does have a report that tracks the 60 month clock. This report contains the current and past counts of individuals who exceeded the 60 month clock. In order to meet the internal control finding, DFR has assigned one of their TANF policy consultants to check the report on a quarterly basis to ensure that DFR is not approaching the 20% threshold. This report can be provided upon request. We are also in the process of completing a month by month calculation of this percentage for SFY19 based on a request by SBoA for next year's review. The percentages on a monthly/quarterly basis are well below the 20% threshold. For example, monthly counts from Nov. 2018 through June, 2019 range from 2.52% to 3.17%.

***FINDING 2018-016 – 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: Corrective Action Taken:**

The 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.

VR is currently meeting the eligibility timeliness standard.

***FINDING 2018-017 – SPECIAL TESTS AND 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: Corrective Action Taken:**

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.

Data was pulled from IRIS, the legacy VR case management system prior to go live of the new VR case management system to review timeliness performance for FFY19-to-date (10/1/18-4/30/19). This report showed that 92% of IPSs were developed timely during the period, which exceeds the 90% standard.

***FINDING 2018-018 – PROCUREMENT, 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: Corrective Action Taken:**

BRS has developed and implemented a vendor registration process and vendors began registering through an electronic portal in April, 2018. VR terminated all vendors in the case management system who had not completed the registration process as of Jan. 2019. As part of the registration process, each vendor agrees to specific terms and conditions which includes enhanced 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 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.

***FINDING 2018-019 – 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 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 are 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 in 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. Six of the 10 Pre-ETS staff positions have been hired and trained, and the hiring process continues to fill the additional positions. VR has also been working with DWD to explore opportunities to expand funding through the interagency cash transfer MOU that was put into place earlier this year to carry out Pre-ETS to students with disabilities in the JAG program. VR has obligated over \$7 million in Pre-ETS funds for FFY19, and we anticipate this to be around 11% of federal funding once adjusted for the estimated upcoming reallocation of federal dollars. BRS will carry forward federal dollars and continue to spend FFY19 Pre-ETS funds into the carryover year.

***FINDING 2018-020 – 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 and Human Services

Contact Person Responsible for Corrective Action: Michael Cook

Contact Phone Number: 317-232-4354

**Status of Audit Finding:** The Office of Medicaid Policy and Planning (OMPP) receives Medicare/Medicaid Certification and Transmittal (C&T) forms daily from the Indiana 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.

***FINDING 2018-021 – SPECIAL TESTS AND PROVISIONS – EBT RECONCILIATION***

Fiscal year in which the finding initially occurred: 2018

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

Contact Person Responsible for Corrective Action: Lynn Johnson

Contact Phone Number: 317-233-4725

**Status of Audit Finding:** The procedures for the EBT reconciliation were updated in June, 2019 to include more detailed documentation of each component and to add an error checker within the spreadsheet to ensure any differences are identified and corrected. A monthly review process prior to the input of the monthly journal will be done by an accountant not responsible for completing the EBT reconciliation to verify that the reports used to enter the data and the data entered into the spreadsheet are correct. A supervisor reviews the monthly review process compared to the actual EBT reconciliation spreadsheet to ensure accuracy of the data. A trend analysis is completed and sent to the Controller on a quarterly basis to spot any large fluctuations.

***FINDING 2018-022 – REPORTING and SPECIAL TESTS AND PROVISIONS – ADP SYSTEM for SNAP***

Fiscal year in which the finding initially occurred: 2016

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

Contact Person Responsible for Corrective Action: Tammie Robinson

Contact Phone Number: 317-234-4446

**Status of Audit Finding: Corrective action taken:**

This issue has been resolved. FSSA and IOT staff were able to produce the reports that provided detail of claims being reported on Line 3A, Beginning Balance of the FNS 209 report. Internal controls are now in place for the FNS 209.

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2018-023**

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

Subject: HIV Care Formula Grants – Reporting  
Federal Agency: Department of Health and Human Services  
Federal Program: HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)  
CFDA Number: 93.917  
Federal Award Number and Year (or Other Identifying Number): 61910, 1X08HA31247-01-00, 2 X07HA000332700, 6 X07HA00033-26-01, ESTIMATE

#### **Contact Person:**

Rebecca Chauhan, Chief Financial Officer (317) 233-7087  
Adam Novotney, Deputy Chief Financial Officer/Controller (317) 234-8743  
Ethan Simcox, Deputy Controller (317) 233-4942  
Hector Velez-Orengo, Finance Manager-HIV/STD (317) 234-3800

#### **Status of Audit Finding:**

Appropriate corrective action was taken.

ISDH implemented internal controls for federal reimbursement draws and federal financial reporting, including the SF-425. Following the final report issued, 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, The Finance Manager, calculating expenses and potential draws which is then signed off by the Deputy Controller and by senior management. This process mirrors other processes utilized by the division.

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.

This control was designed and implemented following the issuance of the final audit findings in February 2019 and the exit conference in March 2019.

### **FINDING 2018-024**

Subject: HIV Care Formula Grants - Cash Management and Matching, Level of Effort, and Earmarking  
Federal Agency: Department of Health and Human Services  
Federal Program: HIV Care Formula Grants (Ryan White HIV/AIDS Program Part B)  
CFDA Number: 93.917  
Federal Award Number and Year (or Other Identifying Number): 61910, 1X08HA31247-01-00, 2 X07HA000332700, 6 X07HA00033-26-01, ESTIMATE

#### **Contact Person:**

Rebecca Chauhan, Chief Financial Officer (317) 233-7087

Adam Novotney, Deputy Chief Financial Officer/Controller (317) 234-8743  
Ethan Simcox, Deputy Controller (317) 233-4942  
Hector Velez-Orengo, Finance Manager-HIV/STD (317) 234-3800

**Status of Audit Finding:**

Appropriate corrective action was taken.

The Finance Manager participates in monthly manager meetings, grants management meetings, and encumbrance monitoring meetings with representation from the program and finance divisions. These meetings cover monthly reconciliations of federal projects and state funds along with an updated-quarterly master spreadsheet with all funding streams. Materials are readily available for review via use of the shared network drives. This aids in continual review and kept on file to demonstrate compliance in future reviews of the Ryan White Care Act grant program.

Promotion of HIV Finance Manager was effective in February 2019 and regularly-scheduled meetings immediately preceded that and have continued forward presently.

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(Signature)

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(Title)

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(Date)



## CORRECTIVE ACTION PLAN

**FINDING 2019-001, Grants Receivable****Contact Persons Responsible for Corrective Action:**

Grant Geiss, DCS Deputy CFO, (317) 234-5768  
Rebecca Chauhan, ISDH CFO, (317) 233-7087  
Adam Novotney, ISDH Deputy CFO, (317) 234-8743  
Hector Velez-Orengo, HIV Finance Manager, (317) 234-3800  
David Nelson, FSSA Agency Controller, (317) 233-3045

**Views of Responsible Officials:**

DCS, ISDH, and FSSA concur with the finding.

**Description of Corrective Action Plan:**Department of Child Services (DCS)

DCS's fiscal team has received extensive contractor-based training for IV-E funding and reporting to increase awareness and knowledge for the fiscal team and management. This training occurred in the second half of calendar year 2018 and in early 2019. DCS fiscal has been able to accurately determine draws that are eligible for reimbursement and how those should be entered in the federal draw billing subsystem of PeopleSoft Financials so they are not determined as "overstated".

In addition to training and discussion, all grant projects are now set up for federal draw billing which will allow the accountants to track and modify our expenses. Dependent on when the prior month is closed in PeopleSoft Financials, the DCS accounting team is doing monthly project reconciliations by the 10<sup>th</sup> of each month. This allows for timely, up-to-date reconciliations for PeopleSoft grants receivables and submitted write-ins, and allows the team to detect potential errors in the grants receivable balance. If there are errors, they will be discussed and corrected by the 15<sup>th</sup> calendar day of the current month after the prior month closes. The federal draws will then be submitted from the accounting team to the grants and funding director, who reviews and signs off for cash draws. The cash draws are continuously monitored and reconciled by the 15<sup>th</sup> day following the close of each quarter.

DCS has been made aware of the finding and the \$40.8M overstatement of grants receivable dollars. DCS is currently working with the State Budget Agency and State Board of Accounts to go through each unreconciled project in order to understand if, how, and when the projects can be reconciled. DCS has been in constant contact with the State Budget Agency, State Board of Accounts, and Auditor of State (AOS) Comprehensive Annual Financial Report (CAFR) team regarding this matter. This is an ongoing, collaborative effort, but is part of DCS' continuous improvement.

Indiana State Department of Health (ISDH)

The Indiana State Department of Health has implemented a comprehensive tracking and monitoring process for all federal funding streams available to HIV.

This process outlines the grant periods, the federal budget, state match, rebate dollars, expenses, and the like and allows for a thorough examination of summary federal funding mechanisms along with activity. Moreover, there is a check and balance between finance and program area.

#### Family and Social Services Administration (FSSA)

Medicaid grants are balanced to reported expenditures after the end of the federal fiscal year. This allows differences at the end of the state fiscal year to remain until the federal fiscal balancing adjustments are entered into the state accounting system. The most significant difference results from drug rebates that are received throughout the quarter, but are not allocated between Medicaid and CHIP and the various eligibility groups within Medicaid that have different federal reimbursement rates. The allocation occurs as part of the CMS-64 federal report compilation process completed at the end of the month following the quarter end.

In order to more timely address any adjustments or differences related to drug rebates, FSSA will make adjusting entries for drug rebates in the state accounting system within two months after the end of each quarter. This will allow us to significantly reduce any difference at the end of the state fiscal year and improve the accuracy of the reporting. The adjusting entries for the last quarter in the state fiscal year will be included with FSSA's annual submission of its accruals and adjustments to the AOS CAFR team.

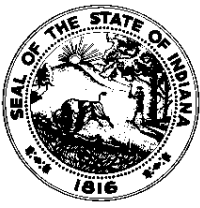
The AOS CAFR team made adjustments for all material overstatements in the state's financial statements.

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

DCS – June 30, 2020

ISDH – Completed in December 2019

FSSA – August 31, 2020



STATE OF INDIANA  
**Governor's Workforce Cabinet**  
Indiana Government Center-North,  
N800  
100 N Senate Ave, Indianapolis, IN 46204

**Teresa Lubbers**  
*Chair*  
**P.J. McGrew**  
Executive Director

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## CORRECTIVE ACTION PLAN

### **FINDING 2019-002**

**Contact Person Responsible for Corrective Action:** Jerris Cross  
**Contact Phone Number:** (317) 234-0217

**Views of Responsible Official:** We concur with this finding.

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

After the transition to the Governor's Workforce Cabinet, and in anticipation of these findings, the Perkins Administrator instituted additional subrecipient monitoring safeguards.

- The Governor's Workforce Cabinet manages both secondary and postsecondary Perkins eligible recipients (subrecipients). The DWD no longer evaluates or monitors the postsecondary subrecipients.
- Each eligible recipient is evaluated using a risk analysis rubric; the evaluation is ongoing throughout the grant period.
- All reimbursement requests must include supporting documentation for each expenditure; all documentation is reviewed for allowability and allocability prior to processing for payment.
- Subrecipients are required to seek prior approval for equipment purchases over the Federal threshold of \$5000 per item. Changes to the initial local application and/or budget must be requested in advance; specific forms were created to address each type of change.
- The Comprehensive Local Needs Assessment (CLNA), required in Perkins V legislation, will serve as another form of programmatic monitoring.
- FY20 is a transition year; the Office of CTE is not conducting in-depth reviews of eligible recipients. For FY21, we will use the results of the CLNA, self-assessment of risk, Office of CTE risk analysis results, and recipient-specific data to determine the level of risk for each subrecipient. We will revise the monitoring schedule and conduct desk audits and onsite monitoring visits accordingly.
- To address the deficiencies related to audit process, the GWC will utilize a tracking process to log audit findings and ensure appropriate and timely follow-up with subrecipients. Each recipient with a finding will receive an onsite technical assistance visit with Office of CTE staff.
- The Office of CTE will comply with 2 CFR 200.303, 200.331, and 200.521 to ensure timely and appropriate action on all deficiencies.

### **Anticipated Completion Date:**

June 30, 2021 – It will take at least one grant cycle to ensure safeguards are adequate and to provide timely and appropriate action.



**CORRECTIVE ACTION PLAN**

***FINDING 2019-004***

Contact Person Responsible for Corrective Action: **Matthew Beeson**

Contact Phone Number: **317-522-9662**

**Views of Responsible Official:**

I concur with the finding.

**Description of Corrective Action Plan:**

INDOT is currently working on a way to notify currently qualified technicians when they are about to expire. One of the problems with this is we do not have contact information for everyone. When implemented, this would tell people that they are about to expire for whichever methods they are qualified for. The plan is to gather all email addresses, and email technicians as they are about to expire.

INDOT is also 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 SiteManager software. Target completion date is to be determined.

**Anticipated Completion Date:**

Technician email process (manual): November 2020 (We have no expirations from now until January 2021)

AASHTOWare: End of FY2023



# INDIANA DEPARTMENT OF TRANSPORTATION

100 North Senate Avenue  
Room N925  
Indianapolis, Indiana 46204

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

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

## CORRECTIVE ACTION PLAN

### ***FINDING 2019-003***

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

### Views of Responsible Official:

We concur with the finding.

### Description of Corrective Action Plan:

The process as it exists today is laid out in Construction Memo 19-07, "Implementation of the Contractor Payroll Management System, CPMS", which superseded Construction Memo 17-11 (Revised).

INDOT has made changes to our 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.

The General Instructions to Field Employees (GIFE) was also updated to state the following:

*"The contractor shall be responsible for electronically submitting certified payrolls for its employees and any subcontractors to the PE/S on a weekly basis. Filing shall be in a format acceptable to the Department. Failure of the contractor to submit a payroll in a timely manner for its employees or any subcontractors may result in the withholding of progress estimates until the certified payroll is properly submitted."*

The Department is currently requiring a new electronic submittal process titled Contractor Payroll Management System, CPMS, that pulls information from current SiteManager reports. The new system was developed by INDOT Management Information Systems, ("MIS"), with the help of the Division of Construction Management and District Support. INDOT started the implementation process on or about July 1, 2019 and instructed contractors and INDOT users on the use of the process. The new process is accessed through ITAP. It is anticipated that the system will require upgrades in the future.

INDOT did not have time to implement a process to allow for email messages to be sent out to inform contractors and INDOT users that payrolls will be late in some number of days, yet to be determined. It is also anticipated that this system, CPMS, will be used at least until a better system is found.

The Department is also still looking into whether or not to use AASHTOWare CRL software in the future, to take over the process when AASHTOWare Project is in place and CRL is ready to use.



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## Anticipated Completion Date:

INDOT is looking to try and upgrade the CPMS to allow for the sending out of late payroll reminders with the help of MIS, with a goal being July 1, 2020. The AASHTOWare CRL program probably will not be ready to implement until sometime in fiscal year 2022 or later.

Gregory G. Pankow

\_\_\_\_\_  
(Signature)

Director, Construction Management  
(Title)

February 3, 2020

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



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**Joe McGuinness, Commissioner**

## CORRECTIVE ACTION PLAN

### ***FINDING 2019-003***

Contact Person Responsible for Corrective Action: Heather Kennedy  
Contact Phone Number: 317-233-3699

### Views of Responsible Official:

INDOT concurs with the finding.

### Description of Corrective Action Plan:

INDOT is committed to ensuring FHWA-1273 compliance and we have 100% compliance with all of our prime contractors and require the prime contractors to physically insert the form into its subcontracts. We have increased our awareness of this requirement by communicating the requirements of FHWA-1273 via our contract administration website and listserv. We have also partnered with the Indiana Constructors, Inc. to communicate this requirement to their members, who regularly do the bulk of the contracting business with INDOT. We believe this upfront communication will be key to the continued compliance progress.

INDOT's Economic Opportunity Division (EOD) conducts both in-person contract compliance reviews and desk audits. In 2019, we did sixteen (16) in-person and nineteen (19) desk audits. It is EOD's regular course of business to look for the FHWA-1273 in these reviews. In addition to these opportunities, we will include an additional audit from our Title VI/ADA compliance team to capture additional contracts. The number of contracts audited varies, but we intend to use this as an additional opportunity to catch compliance of this requirement. Lastly, to ensure we are capturing all subcontractors, we intend to ask for the generic subcontract that our typical prime contractors use to ensure that the language is incorporated into the subcontract at the beginning of the 2020 Construction Season.

Based on our audit in 2019, we are still researching practical, efficient and effective ways to best capture all subcontracts into our system to ensure an easy, timely audit. It is not our normal practice to store all of the subcontracts and it would bog down our current system to do so. With that being said, we are working with internal stakeholders to find way to make storing and uploading of these documents easy and efficient.

INDOT will continue with proactive, upfront communication and will continue training measures to both internal and external partners.

### Anticipated Completion Date:

Some measures have been in place for years, for example, the EOD audits. Those will continue as planned and occur throughout active construction season with a report completed at the end of each year. The Title VI/ADA team will randomly do audits as time permits throughout the year, targeting a final report at the end of the year. The gathering of generic subcontracts from our prime contractors will begin in early 2020 to ensure timely reviews and possible edits to the prime contractors before work gets underway. Reminders of the requirement will continue regularly throughout the 2020 construction season.



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

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

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

### **FINDING 2019-005**

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

#### **Views of Responsible Official:**

The CB-496 is a quarterly report, and the State Board of Accounts recorded this finding due to reports submitted in October 2018, January 2019, and April 2019.

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. As mentioned below, DCS has worked with the State Board of Accounts (SBoA), and does not anticipate to have such a finding for the 496 reports after quarter ending June 30, 2019.

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

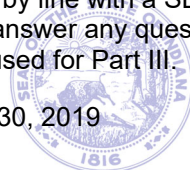
This finding and the 496 – Part III Demonstration Project report was corrected in July 2019. The Deputy CFO took over the 496 reporting and has since submitted three correct 496- Part III reports (2019 quarters ending 6.30, 9.30, and 12.31). There has been further training on the 496 Part III, that included webinars and phone calls with the Administration for Children and Families (ACF) to ask questions and receive verification. This allowed DCS employees to gain more knowledge and understanding about the demonstration projects, how data was pulled, and how amounts should be and were reported.

After the Auditor of State (AOS) closes the last month in quarter, raw data is pulled by a specific query within PeopleSoft Financials; that data is then used to complete the 496, including Part III, and is saved in the DCS S drive under the quarter that is being reported. No other raw data is combined with this report.

After completion of the draft 496, there were reviews with the CFO and other senior level management staff occurred. After any and all necessary corrections and adjustments were made, the 496 reports were signed off on by the CFO prior to submittal in the Federal reporting database. The copies of the signed 496 are saved in the same Shared folder as the supporting data mentioned above. The 496 reports, and all its parts, were submitted to ACF by the mandatory deadline of 30 days after quarter end.

It should be noted that DCS has drafted a working document that shows how we get line items and amounts from the raw data to report on the 496. This document and the 496 – Part III report for quarter ending June 30, 2020 reviewed through line by line with a SBoA Auditor and Deputy CFO, with satisfactory results. DCS has been sure to answer any questions and provide any further documentation regarding the 496, such as the QPS that is used for Part III.

**Anticipated Completion Date:** September 30, 2019



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### **FINDING 2019-006**

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

#### **Views of Responsible Official:**

The CB-496 is a quarterly report, and the State Board of Accounts recorded this finding due to reports submitted in October 2018, January 2019, and April 2019.

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. As mentioned below, DCS has worked with the State Board of Accounts (SBoA), and does not anticipate to have such a finding for the 496 reports after quarter ending June 30, 2019.

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

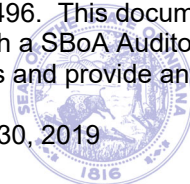
This finding and the 496 report was corrected in July 2019. The Deputy CFO took over the 496 reporting and has since submitted three correct 496 reports (2019 quarters ending 6.30, 9.30, and 12.31). There has been further training on all Parts of the 496, which included webinars and phone calls with the Administration for Children and Families (ACF) to ask questions and receive verification. This allowed DCS employees to gain more knowledge and understanding about the 496, how data was pulled, and how amounts were reported.

After the Auditor of State (AOS) closes the last month in quarter, raw data is pulled by a specific query within PeopleSoft Financials; that data is then used to complete the 496, and is saved in the DCS S drive under the quarter that is being reported. No other raw data is combined with this report.

After completion of the draft 496, there were reviews with the CFO and other senior level management staff occurred. After any and all necessary corrections and adjustments were made, the 496 reports were/are signed off on by the CFO prior to submittal in the Federal reporting database. The copies of the signed 496 are saved in the same Shared folder as the supporting data mentioned above. The 496 reports were and will continue to be submitted to ACF by the mandatory deadline of 30 days after quarter end.

It should be noted that DCS has drafted a working document that shows how we get line items and amounts from the raw data to report on the 496. This document and the 496 report for quarter ending June 30, 2019, was reviewed line by line with a SBoA Auditor and Deputy CFO, with satisfactory results. DCS has been sure to answer any questions and provide any further documentation regarding the 496.

**Anticipated Completion Date:** September 30, 2019



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**FINDING 2019-007**

**Contact Person Responsible for Corrective Action:** Jennifer Haselwander  
**Contact Phone Number:** 317-234-5841

**Views of Responsible Official:**

The Department of Children Services (DCS) does concur with this finding.

It should be noted that 21 of the 40 cases were pre centralization.

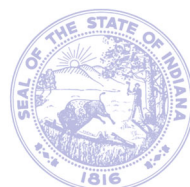
**Description of Corrective Action Plan:**

The Department of Child Services Central Eligibility Unit assumed responsibility for determining the eligibility for adoption assistance and payment processing as of 01/01/2009. Prior to this date, all eligibility determinations were made by individuals within the local DCS offices. The majority of adoption assistance cases currently in pay status were determined after 01/01/2009. At this time of the 16,273 payments made, 1,708 had eligibility determinations made prior to 01/01/2009.

As has been noted in years past, our corrective action has been focused on adoptions finalized after 01/01/2009. The central eligibility unit completes quality assurance reviews on a sample of eligibility determinations prior to the determination being issued to the local office. After finalization, a quality assurance review is completed as children are placed in pay status to ensure there is a signed agreement in place prior to finalization and to ensure the correct per diem is paid for the correct duration. In addition, a review of the payment file is completed each month prior to payments being issued to help ensure the accuracy of the payments.

CEU may sample a percentage of the 1,708 cases placed in pay status prior to 01/10/2009 to determine if eligibility is correct and ensure the appropriate documentation was in place prior to finalization.

**Anticipated Completion Date:** December 31, 2020.



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### **FINDING 2019-008**

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

#### **Views of Responsible Official:**

The Department of Children Services (DCS) does concur with this finding.

DCS knew and understood that it would have findings pertaining to federal projects and budgets. However, beginning in July 2019; the DCS finance team, under direction of the new DCS Grants and Funding Director, came up with the below corrective action plan.

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

When DCS receives federal funding, a corresponding federal project and budget must be created in the PeopleSoft Financials system. The Budget Analyst assigned to the specific grant/program fills out the Project Creation Form, which includes all the necessary information, including the project's matching rate, which is needed to create the project in PeopleSoft. The Budget Analyst then emails the form to the Grants Accounting Systems Analyst to be inputted into the PeopleSoft system. The electronic Project Creation Form is then saved in the "Grants and Funds" folder on the S drive for future reference.

Once the project has been created, the Budget Analyst completes the budget journal spreadsheet and creates the PeopleSoft budget journals, sending the spreadsheet to the Grants & Funding Director. The Director completes the budget journal process through the previously established operating procedures and once finished, notifies the Grants Accounting Systems Analyst. They then input the budget information into PeopleSoft and finalize the budget. Afterwards, the Director reviews the completed project and budget for accuracy. Once, this is complete, the Director will email the Budget Analyst acknowledging the project setup and match are correct and that the agency can begin using the project.

Due to the position of Grants Accounting Systems Analyst being unfilled during 2019, the Director has completed the project creation and budgeting process for the majority of the grants and requested independent review of the inputted information to ensure accuracy. Child Support grant related projects were completed by the Budget Analyst instead of the unfilled position or the Director but otherwise followed the new process. DCS has recently filled the Grants/Budget Analyst positions and will continue to improve the process to ensure accurate and consistent matching and level of effort.

**Anticipated Completion Date:** June 30, 2020



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### **FINDING 2019-009**

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

#### **Views of Responsible Official:**

The CB-496 is a quarterly report, and the State Board of Accounts recorded this finding due to reports submitted in October 2018, January 2019, and April 2019.

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. As mentioned below, DCS has worked with the State Board of Accounts (SBoA), and does not anticipate to have such a finding for the 496 reports after quarter ending June 30, 2019.

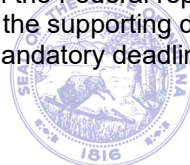
#### **Description of Corrective Action Plan:**

Beginning in spring and summer of 2019, three have been actions taken to assure accurate reporting for the 496 – Part I Adoption Assistance report; and DCS believes this portion of the 496 has been correct since July 2019.

The Deputy CFO took over the 496 reporting and has since submitted three correct 496- Adoption Assistance reports (2019 quarters ending 6.30, 9.30, and 12.31). There has been further training on the 496, which included webinars and phone calls with the Administration for Children and Families (ACF) to ask questions and receive verification. This allowed DCS employees to gain more knowledge and understanding about the demonstration projects, how data was pulled, and how amounts should be and were reported.

DCS also had internal meetings around the coding of expenses as well as criteria needed to pull the adoption payments from PeopleSoft. After the Auditor of State (AOS) closes the last month in quarter, raw data is pulled by a specific query within PeopleSoft Financials; that data is then used to complete the 496, including Adoption Assistance, and is saved in the DCS S drive under the quarter that is being reported. No other raw data is combined with this report.

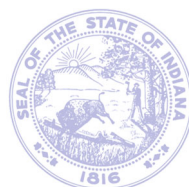
After completion of the draft 496, there were reviews with the CFO and other senior level management staff occurred. After any and all necessary corrections and adjustments were made, the 496 reports were signed off on by the CFO prior to submittal in the Federal reporting database. The copies of the signed 496 are saved in the same Shared folder as the supporting data mentioned above. The 496 reports, and all its parts, were submitted to ACF by the mandatory deadline of 30 days after quarter end.



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It should be noted that DCS has drafted a working document that shows how we get line items and amounts from the raw data to report on the 496. This document and the 496 – Part III report for quarter ending June 30, 2020 reviewed through line by line with a SBoA Auditor and Deputy CFO, with satisfactory results. DCS has been sure to answer any questions and provide any further documentation regarding the 496, such as how training and non-recurring expenses occur.

**Anticipated Completion Date:** September 30, 2019



*Protecting our children, families and future*



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

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### **FINDING 2019-10**

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

#### **Views of Responsible Official:**

The Department of Children Services (DCS) does concur with this finding.

DCS asks if it can supplement our response once we get further clarification from the Administration for Children and Families (ACF).

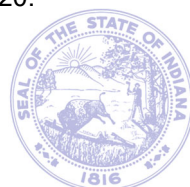
#### **Description of Corrective Action Plan:**

It is unknown as to why no Social Security Block Grant (SSBG) expenditures were reported on prior year SF-425 Federal Financial Reports. In August 2019, the ACF informed DCS that it had not been completing and submitting data for the SSBG portion of the SF-425. Soon after, the State Board of Accounts (SBoA), recorded a finding due to not having proper internal controls to prevent or detect the failure to submit the required data.

It has since come to DCS' attention that the SF-425 in the Payment Management System (PMS) gives an error when trying to submit a report for SSBG. This was unknown when having the bi-weekly meetings with SBoA. While researching the PMS, DCS could not locate any reports other than the pre/post expenditure reports and the application that have been routinely filed in the past. Similarly, DCS reviewed prior years and determined that what was reported on the post expenditure report versus our awards is accurate.

DCS did have some follow up questions with ACF in the fall of 2019, and has yet to receive a response or further feedback; even after reaching out multiple times. Therefore, DCS' plan for action is a phone call with ACF, or SSBG reporting subject matter expert, to ask questions and receive further guidance on the misunderstanding, and now DCS can better improve the reporting of SSBG dollars so that it is up to ACF and SBoA's standards. Along with increase in knowledge and understanding, DCS will also set internal controls in place to prevent any future findings.

**Anticipated Completion Date:** June 30, 2020.



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## CORRECTIVE ACTION PLAN

### **FINDING 2019-011**

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

Views of Responsible Official: FSSA concurs with the part of the finding conditionally. DCS concurs with their finding.

FSSA disagrees with the DWD portion of this finding. The Indiana Department of Workforce Development (DWD) claimed their indirect rate approved by their federal cognizant agency, US Department of Labor (DOL), in providing services under the TANF grant. 45 CFR Part 75.414(c)(1) states "...negotiated rates must be accepted by all Federal awarding agencies..." FSSA interprets this to mean the DWD indirect rate approved by the DOL is the correct rate to be used. The Indiana SBOA believes that since DWD an agency within the state governmental unit being audited the indirect rate approved by an agency other than HHS should not apply. Inquiries to the Administration for Children and Families and HHS Cost Allocation Services have provided no guidance that any other rate than the DOL approved rate should be used.

45 CFR 75.414(c)(1) states:

"(c) Federal Agency Acceptance of Negotiated Indirect Cost Rates. (See also § 75.306.)

- (1) The negotiated rates must be accepted by all Federal awarding agencies. An HHS awarding agency may use a rate different from the negotiated rate for a class of Federal awards or a single Federal award only when required by Federal statute or regulation, or when approved by a Federal awarding agency head or delegate based on documented justification as described in paragraph (c)(3) of this section."

**Description of Corrective Action Plan (FSSA):** 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.

### Financial Training for Agencies

We presented the Financial Training, developed by the FSSA, DFR Controller's Office, to each of the agencies or Divisions who got a grant, including DDRS, DCS, and DWD. The training includes how Client Detail must match the Payments to the Vendor/Providers, what is allowable as an administrative



expense, what is allowable as a program expense, and how the agreements and rules limit administrative expense to no more than 15% of total billed charges. In addition, our team researched, prepared, and shared training materials with more examples of administrative expense, specifically under such a TANF Block Grant subgrant agreement for services.

The OV&V MOU Team advised all MOU subgrantees to be sure administrative expense was not double charged. If rates for individual services were developed with administrative expenses of  $\leq 15\%$  built in, there could not be separate administrative expense items. The training presented to the agencies and divisions, including DDRS and DCS, explained how no program expense that was not directly providing services to clients, pursuant to one or more of the four TANF purposes, could be charged to the grant. Further, it explained how administrative expenses must support the provision of those services, and those services only. If an expense supported other efforts in addition to their TANF grant program, that cost must be allocated proportionally.

#### FSSA Worked With DCS -

The OV&V MOU Team has regularly reviewed the Client Level Detail and the Accounts Payable Detail submitted by DCS for their TANF Block Grant MOU Service Programs. Although we do not see the actual invoices from their providers, we see the line item details, down to the individual services and a unique identifier for the individual clients that make up those invoices, and we see the match to the payments made by DCS.

The first batch of Client Level Detail reports we got from DCS in 2016 had the fields we requested, but also much more additional information that was personally identifiable. We worked with DCS to have them modify those reports so that they continued to contain the fields we needed, but would not include client names, SSNs, or phone numbers, etc.

#### DCS Program Information

DCS has provided FSSA, DFR with the Client Level Detail down to the individual service lines for each client, and the matching information about their agency payments to the providers for the efforts we have called their "Purpose 3 and 4" programs, just as for their other efforts under their TANF Block Grant MOU. Although FSSA has not reviewed the original invoices, these reports contain the lines items that make up those invoices.

The services provided under those programs are listed in the expanded Statement of Work that was incorporated into the MOU under Amendment 001. In addition to the two efforts in the original MOU, Healthy Families Indiana, and Emergency Assistance, these program efforts are:

- Father Engagement Programs
- Parent Education Program
- Parenting/Family Functioning Assessment
- Visitation Facilitation
- Tutoring / Literacy Classes

The Statement of Work provides detail of the types of services and activities being covered, and does not leave open to broad interpretation what activities or services might appear in the invoices or Client Level Detail reports. For each of these program efforts, there are descriptions of the goals, the guiding principles or documents, the services, which qualify, and how each serves TANF purposes.

#### **Description of Corrective Action Plan (DCS)**

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.

In May of 2019, the Fiscal Division assembled a team to look at how payment for services were documented. This process would include the TANF claims cited in this finding. An intensive four day work meeting that included representatives from the Auditor of State, DCS Fiscal and DCS Field Operations were included on the team to gather a wide array of ideas and different perspectives.

The group recommendations were as follows:

1. Prior to submitting invoices into KidTraks, providers must attach all required documentation as defined by service standards into KidTraks.
2. Created a standardized naming format for files.
3. All documentation must be attached in KidTraks on the Case Information page. If there is no documentation or conflicting documentation, then payment will be denied.
4. A set of uniform service standards to utilize was established.

The go-live date was 9/1/2019. Accountants reviewing claims in KT AP were instructed to not pay claims without an attached report in the designated area on the Case Information page. DCS Fiscal Managers, KT Supervisors and AOS Management meet on a biweekly basis to discuss any issues and update on progress of new process. DCS Controller has implemented daily triage meetings to discuss payment issues and outstanding claims. Beginning on 12/10/19, daily written updates on KT backlog sent via email to AOS Senior Staff for updates.

**Description of Corrective Action Plan (DDRS)** – The SBOA document mentions the First Steps program in the second paragraph of text, but does not provide more discussion. For DDRS, we know that the OV&V TANF MOU Team worked extensively with DDRS to understand the First Steps program and how expenses were incurred, monitored, reviewed, and allocated to their different funding sources for payment. We have documentation of those discussions we can review and then get with the current staff at DDRS to update our knowledge and see if we can advise on review processes and documentation. We would be proposing to amend the MOU with First Steps in order to require that First Steps conduct a quarterly review to ensure appropriate expenditure for TANF.

**Anticipated Completion Date:**

DFR will be scheduling meetings with the above noted agencies and their staffs within the next 60 days in order to address the concerns cited in this audit.

**FINDING 2019-012**

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

Views of Responsible Official: We concur with the finding on documentation missing but need more information on the redetermination case in order to determine if system or worker caused.

**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 minor child relationship 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.

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.

We will post a hubcap training on our DFR webpage for all staff to review the requirements for TANF relationship verification. Staff will have to complete and acknowledge such on the webpage. We will follow up with the eligibility staff responsible for the inadequate follow up on relationship verification so that appropriate training can be provided. We would like to conduct a more thorough follow up on the finding for no redetermination in order to identify if a system or worker related issue. Once determined, we will follow up with a system change or worker re-training whichever is applicable.

**Anticipated Completion Date:**

The hubcap training will be posted on the page within the next 60 days.

**FINDING 2019-013**

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

Views of Responsible Official: We concur with the finding on ACF-199 and ACF-209 but not ACF-204.

**Description of Corrective Action Plan:**

For ACF-199 and ACF-209 the “missing child care data” issue; our corrective action is

(1) resubmit the ACF-199 and ACF-209 reports for FFY 19 (which will contain the missing data for all months, and;

(2) to set up new data edits in a tool called DVO. We have been working internally with this tool; various testing and development in recent months, and we are in the process of implementing the tool in production: DVO – Informatica PowerCenter Data Validation Option: This is a tool that works along with our ETL development software (Informatica PowerCenter) – the tool enables developers and business analysts to create rules to test the data being transformed during the data integration process.

For the ACF-204 report, the report is developed by the Social Services Data Warehouse through various data sources. This report is submitted to David Smalley, DFR Deputy Director, for review and submission to the federal oversight agency via their web service. Before submitting, the information contained in the report is reviewed by the Deputy Director. Programmatically there have been very few changes needed in this report over the years since there have been no dramatic adjustments to TANF policy. Yet this report does continue to be reviewed and adjusted where needed prior to submission.

**FINDING 2019-014**

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

Views of Responsible Official: FSSA conditionally concurs on these findings.

**Description of Corrective Action Plan:**

DWD – The Indiana Department of Workforce Development has established an internal control system that monitors our sub-grantees through on-site visits, financial and performance reports, follow-up reporting, and tracking and reviewing of Federal Single Audit Reports. In particular, DWD completed the review of the Federal Single Audits for the following sub-grantees: Indiana University, Interlocal Association, Grow Southwest Indiana Workforce, and Northeast Indiana Works. However, due to staffing shortages, these reviews were not completed until 1/21/2020. While DWD does believe that the reviews could and should have been more timely, since none of the reports contained a Section II or Section III finding, the time requirement to issue a management decision does not apply. Furthermore, DWD has taken steps to ensure that our internal control system is more effective and results in a more timely tracking and review of all Federal Single Audits. As of the beginning of 2020, DWD hired dedicated staff that will perform the timely tracking and review of all Federal Single Audits of all sub-grantees. And when necessary, work with the proper program staff to issue a management decision and follow up with the sub-grantee on a corrective action plan.

ISDH – The Indiana State Department of Health has implemented a comprehensive subrecipient monitoring policy creating internal control over receipt, review, and approval of subrecipient reports.

Financial and Performance reports are submitted to agency CFO via email by the subgrantee. CFO forwards the email with attached report to the Maternal and Child Health division director, requesting review and approval. Program division director replies with approval. The report is saved on a shared network drive for future reference. A response email will be sent to the subgrantee acknowledging receipt of the report. For financial reports / invoices, the document is forwarded to Accounts Payable for processing. All email communication is saved in the shared network drive for future reference.

This process creates a connection between finance and program divisions, separates the duties of receiving, reviewing, and approving reports, and clearly delineates responsibility for each. This process will also prevent or detect and correct material noncompliance.

**Anticipated Completion Date:** DWD – Currently in practice. ISDH - Currently in practice, effective with reports and invoices received in February 2020 for the Federal Fiscal Year 2020 subawards.

**FINDING 2019-015**

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

Views of Responsible Official: FSSA conditionally concur with the finding as noted below.

**Description of Corrective Action Plan:**

In regards to the finding on the child support sanctions not being timely processed, 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 affect February TANF benefits.

In one case, this is identified as no task being received for child support non-cooperation. We would note this was before we initiated a fix in the match with ISETS that occurred in November 2018. We continue to have the open communications between ICES and ISETS staff who will follow up on the one case that reflected no receipt by ICES. This case has already been sent to ICES staff and a ticket created for follow up.

**Anticipated Completion Date:**

For the ICES/ISETS case that was not received, we would anticipate receiving a summary of efforts in identifying the problem with this case match and resolution within the next 30 days.

For child support sanctions not implemented timely, we will re-review the 5 cases cited within the next 60 days. Based upon the review, we will determine if there is a system or worker related issue and proceed with the appropriate action (system change request or worker re-training) dependent on outcome of the review.

**FINDING 2019-016**

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

Views of Responsible Official: We concur with the findings with conditions as noted.

**Description of Corrective Action Plan:**

Employment hours were back-filled as part of the late reported employment process. We will be re-evaluating this process to ensure that hours are being appropriately updated. In one particular case, there was the citing due to lack of documentation to support employment hours. This involved the initial month of employment when the client did not start employment until the 30th of the month. We need to develop a process to pro-rate hours for a partial month.

In regards to the one case identified as not work-eligible, we were not able to find any case specific information in our past communications with SBOA. We would request the case specific information so that we can follow up in a review of this case and make any adjustments with Data Warehouse if needed.

**Anticipated Completion Date:**

Evaluation and meetings will be held with our Data Warehouse in order to determine how the change in initial month earnings can correctly documented. We anticipate that this initial evaluation will occur within the next 30 days.

We would like to re-review the three cases cited in order to determine the cause and follow up with State or contractor staff accordingly.



Eric Holcomb, Governor  
State of Indiana

*Division of Disability and Rehabilitative Services*  
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1-800-545-7763

February 24, 2020

## CORRECTIVE ACTION PLAN

### **FINDING 2019-017**

Contact Person Responsible for Corrective Action: Theresa Koleszar  
Contact Phone Number: 317-232-1432

Views of Responsible Official: BRS disagrees with the finding that an effective internal control has not been established to Earmark 15% of funds for Pre-Employment Transition Services. 15% of federal Vocational Rehabilitation (VR) funds have been earmarked through a designated project in PeopleSoft and may not be used for any purpose other than Pre-ETS. VR agrees that the full 15% Earmark funds have not been expended, and that a balance on the dedicated Pre-ETS project in PeopleSoft has remained. Unused Pre-ETS earmark funds have not been used for any other purpose in accordance with section 110(d) of the Rehabilitation Act 361.48(a), and have not been drawn from the VR federal grant. Pre-ETS funds have also not been used for any administrative costs as defined in 361.5(c)(2)). BRS requests that the finding be modified to recognize that an internal control is in place for setting aside the Pre-ETS Earmark, and clarify that the finding pertains to the expenditure of the earmarked funds. BRS appreciates consideration of this request.

#### Description of Corrective Action Plan:

BRS will continue to calculate 15% of VR federal dollars and earmark these dollars through a designated project in PeopleSoft each Federal Fiscal Year (FFY). Funds in this project will continue to be unavailable for any use other than allowable Pre-ETS activities.

BRS has made efforts to increase Pre-ETS spending, which has increased from 4.4% for FY17, to 7.9% for FY18, and 12.9% is obligated for FY19 which is in a carryover period. BRS is working to increase Pre-ETS spend through a variety of strategies, including: increasing contract award amounts for entities delivering Pre-ETS activities during 2019; hiring 10 (1 is vacant) VR Youth Counselors in 2019 who dedicate a large portion of time to Pre-ETS; increasing the delivery of Pre-ETS coordinating activities by General VR Counselors in 2020; investing in training materials in 2020, increasing funding through the MOU with DWD for the Jobs for America's Graduates Program (JAG) in 2020; and conducting a Request for Information (RFI) to award FFY20 and FFY21 Pre-ETS dollars. VR will expand the number of contractors as necessary to increase availability of services to students with disabilities and increase Pre-ETS expenditures. Additionally, the Rehabilitation Services Administration (RSA) has indicated that guidance is forthcoming that may provide for added flexibility on the utilization of Pre-ETS and BRS is hopeful that this will reduce some of the challenges with the utilization of Pre-ETS dollars.

Anticipated Completion Date: BRS believes that the strategies outlined above will increase Pre-ETS expenditures to meet the full 15% requirement for FFY20.

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## CORRECTIVE ACTION PLAN

**FINDING 2019-018** (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Sunshine Beam

Contact Phone Number: (317) 234-8697

**Views of Responsible Official:**

We concur with the noncompliance findings for some of the case items identified; however, we do not concur with all findings. See below for comments regarding concurrence with each finding within the “Context” section of the Finding:

- “One of the 10 noncompliant cases was authorized by the same State Eligibility Consultant (SEC) for five years. This is considered an internal control deviation. The rotation of SECs on a specific beneficiary’s case from year-to-year strengthens reviewer independence, provides a new analysis of the case and improves quality control.”
  - We disagree with the noncompliance finding. Due to the nature of these applications DFR has a specialized group that handles these cases. It is composed of 2 DFR workers at any one time, to provide targeted expertise and case management for Breast and Cervical Cancer Program applications (MA 12) processed by ISDH on behalf of clients. Because of the smaller unit size, the likelihood of a repeat case handled by one of these workers is higher. Regardless, DFR has checks in place to ensure that eligibility actions are taken based on the objective information and data pertinent to an eligibility determination. Additionally, this particular worker has no relationship with the client and is subject to Quality Assurance (QA), Quality Control (QC), and SBOA audits to further mitigate the risks of any mishandling of cases, with the additional downstream controls from the Office of Hearings & Appeals (OHA) to handle any appeals, as applicable.
  
- “Four of the 10 noncompliant cases, all of which were MAGI aid categories, did not receive an eligibility redetermination interview or a reauthorization of benefits within the required time frame.”
  - We concur with this finding. See below for the Corrective Action Plan details (see number 1).
  
- “Two of the 10 noncompliant cases did not have their wages verified as MAGI-based income recipients.”
  - “One of the two cases reported unearned income which resulted in a change of aid category, but ultimately did not verify the unearned income with the beneficiary.”
  - We disagree with the noncompliance finding. This information was verified with the client as noted in case notes. Verifications electronically may not be possible with the data



sources available to DFR; consequently, client statement may be all that the worker has available for a determination. Additionally, verifications are subject to reviews from Quality Assurance (QA), Quality Control (QC), and SBOA audits to further mitigate the risks of any mishandling of cases, with the additional downstream controls from the Office of Hearings & Appeals (OHA) to handle any appeals, as applicable.

- “Additionally, one of the two cases had wages that were not verified through an electronic service.”
  - We disagree with the noncompliance finding. Per 42 CFR 435.948, “...To the extent that the information in paragraph (a) of this section is available through electronic service...” As this CFR acknowledges and casework has proven, electronic verification services may not be able to verify employment status and/or wages. For example, sources like the Work Number (from Equifax/TALX) only have data on the employers that they back. Consequently, the State occasionally may have to rely on client statement to continue determination efforts in the event that electronic verifications are insufficient to determine all employment status and wage information. Additionally, verifications are subject to reviews from Quality Assurance (QA), Quality Control (QC), and SBOA audits to further mitigate the risks of any mishandling of cases, with the additional downstream controls from the Office of Hearings & Appeals (OHA) to handle any appeals, as applicable.
- “One of the 10 noncompliant cases failed to transfer a DCS case that ended on June 1, 2017 to his parents’ case. The transfer was finally noted in the parents’ case on December 18, 2019, but was not authorized as the previous DCS case was still open. Despite being non-eligible for an aid category designated for foster children for more than one year, the case remained open rather than being discontinued when the period of eligibility expired.”
  - We concur with this finding. See below for Correction Action Plan details (see number 2).
- “Two of the 10 noncompliant cases did not have sufficient or consistent documentation to conclude if the individual was eligible to receive benefits.”
  - We do not agree with the finding for the case where FFS payment was approved. DFR took the correct determination action on the case based on the financial and non-financial information available, and DFR is not responsible for FFS claim processing. The approval of an FFS claim is outside of DFR’s purview.
  - We agree with the finding on the other case where conditional approval was provided without clarity on justification for doing so. See below for Corrective Action Plan details (see number 3).

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

1. The State will ensure that all worker management staff have reporting readily available to monitor backlogs along with dashboards to monitor tasks related to redeterminations and their timely disposal. The cases in question have been promptly and accurately processed, and the State will prioritize this work going forward in conjunction with the other timeliness requirements it has for Medicaid, SNAP, and TANF processing.
2. This particular case has been closed as required, with the parents’ case also now handled correctly per current case status for all financial and non-financial reasons.
3. The worker involved with conditionally approving the case in question will be provided targeted information and training on what was incorrectly handled in the case. Additionally, expectations will be reminded to workers across DFR via Flash Bulletin on what information is required to substantiate a conditional approval determination.

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

1. 3/16/2020 and also managed ongoing
2. 3/16/2020
3. 3/16/2020 for the targeted worker information provided; 3/31/2020 for Flash Bulletin to all workers



Eric Holcomb, Governor  
State of Indiana

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

## CORRECTIVE ACTION PLAN

***FINDING 2019-019***

Contact Person Responsible for Corrective Action: Scott Krumwied, ASD  
Contact Phone Number: 317-396-2009

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

DDB has and will cancel all authorizations that are pending at the closed of the seventh qtr. of the year the authorization was created. After the seventh quarter, if payment is requested and determined justified those authorizations will processed by DDB through FSSA Fiscal once a quarter to assure they are funded from the correct year.

Anticipated Completion Date: Done





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## CORRECTIVE ACTION PLAN

### **FINDING 2019-020**

Contact Person Responsible for Corrective Action: David Nelson  
Contact Phone Number:

Views of Responsible Official: We concur with the finding

#### Description of Corrective Action Plan:

Following the last pay of the quarter that is entered into PeopleSoft, two payroll queries will be ran for the quarter ending. The first query will show T&L hours summarized by employee by TRC. The second query will show the same T&L hours summarized by the date the hours were worked. Both results will be compared to ensure the appropriate dates are being reported.

The SSA-4514 template will be populated using the current T&L query results. The template will match employees with paid hours to their classification within the template in the Employee Classification worksheet. The Employee Classification worksheet will be forwarded to DDB to add classification for any employee listed as “not found”, having timesheet hour but no classification, and for DDB to update any employee classification changes. When the Employee Classification worksheet is returned to FSSA Federal Funding the final draft SSA-4514 will be prepared and sent to DDB for review and submission.

Anticipated Completion Date: Prior to the next SSA-4514 due date -7/30/2020

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## CORRECTIVE ACTION PLAN

### **FINDING 2019-021**

Contact Person Responsible for Corrective Action: Scott Krumwied ASD  
Contact Phone Number: 317-396-2009

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: DDB has added to the license and federal suspension and disbarment status instructions that Attending Physician (AP) Consultative examinations and hospitals are included in those vendors that need to annually review. DDB is in the process of its annual check of the license and federal suspension and disbarment status. At the same time, we will assure that the MOU has or is obtained from each vendor. Instructions will also stress that on any new vendor including AP's, a license and federal suspension and disbarment status is reviewed and cleared and that a MOU is sign prior to the first exam occurs. All actions will be signed off and communication of completion via email between the Professional Relations Officer and the Department Supervisor.

Anticipated Completion Date:  
On missing documents -3/15/20  
New vendors actions (AP) – done

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## CORRECTIVE ACTION PLAN

### FINDING 2019-022

Contact Person Responsible for Corrective Action:  
Rebecca Chauhan, Chief Financial Officer  
Adam Novotney, Deputy Chief Financial Officer  
Hector Velez-Orengo, HIV Finance Manager

Contact Phone Number: 317-234-8743

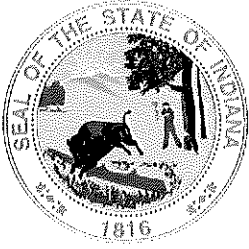
Views of Responsible Official: Management Concurs with the finding.

Description of Corrective Action Plan: The Indiana State Department of Health has implemented a comprehensive tracking and monitoring process for all federal funding streams available to HIV. Additionally, draws of Federal monies have a dual review system in place.

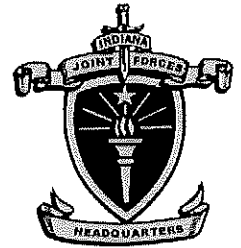
Management has established and maintains effective internal control over Federal awards that provides reasonable assurance that the agency is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls comply 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).

Management's outlined processes monitors the grant periods, the federal budget, state match, rebate dollars, expenses, and the like and allows for a thorough examination of summary federal funding mechanisms along with activity. Moreover, there is a check and balance between Finance and program area.

Anticipated Completion Date: Currently in active practice.



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CORRECTIVE ACTION PLAN

**FINDING 2019023**

Contact Person Responsible for Corrective Action: Karen Gunther  
Contact Phone Number: 317-247-3257

Views of Responsible Official: We accept this finding

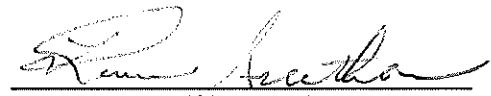
Description of Corrective Action Plan:


Previous history and teaching were that all Cooperative Agreements were good for 5 years. We corrected this teaching at the beginning of the 20YR Cooperative Agreements.

Future Projects will be set up for 1 year only  
Future PO's will be liquidated on October 1<sup>st</sup>.

We continue to train our staff and work with them to further understand the Cooperative Agreements and the Period of Performance, and instill this responsibility upon them.

Anticipated Completion Date: 7/1/2020

  
(Signature)

  
(Title)

2/26/20



# INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

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*Governor*

**Bruno L. Pigott**  
*Commissioner*

## CORRECTIVE ACTION PLAN

### ***FINDING 2019 - 024***

Contact Person Responsible for Corrective Action: Joshua Potter, IDEM Controller  
Contact Phone Number: 317-233-1248

Views of Responsible Official:  
We concur with the findings.

#### Description of Corrective Action Plan:

IDEM Finance will add an equation to our existing payroll allocation Excel spreadsheet that will compare IDEM employee names across all columns to ensure mismatches are flagged and corrected. A modification to the instructions for the payroll allocation process will reference this additional action.

Journal Entries in PeopleSoft will be created for retiree and resignation payout amounts to the appropriate General or Dedicated fund after payroll allocation is complete.

Anticipated Completion Date:  
March 2020

### ***FINDING 2019 - 025***

Contact Person Responsible for Corrective Action: Joshua Potter, IDEM Controller  
Contact Phone Number: 317-233-1248

Views of Responsible Official:  
We concur with the finding.

#### Description of Corrective Action Plan:

The Grants Accountant will provide the Grants and Financial Management Supervisor with the packet including invoices, backup, and the ASAP Payment Transaction sheet where the Accountant has entered the amounts manually to draw per the Account ID/ Grant Number. Grants and Financial Management Supervisor would review the data and then sign the 'Reviewed By' line on the Draw Packet form. This is shown in the "Draw Packet Review 1st Step 3.2.20" attachment accompanying this response.

The Grants Accountant will then complete the draw and print off the ASAP 'Payment Transaction Confirmation' form showing the Grants and Financial Management Supervisor the actual dollar amount drawn with Account ID number/Grant Number (with all of the previous documentation). The Grants and Financial Management Supervisor would then sign and date on the 'Confirmed By' line on the Draw Packet Form. This is shown in the "Draw Packet Review 2nd Step 3.2.20" attachment accompanying this response.

Once the draw is approved by TOS, the complete packet would be stapled and put in the draw file folder. This is shown in the “Draw Packet Review Final with TOS approval 3.2.20” attachment accompanying this response.

Anticipated Completion Date:  
March 2020

## OTHER REPORTS

In addition to this report, other reports may have been issued for the State. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.