

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

STATE OF INDIANA

MARION COUNTY, INDIANA

July 1, 2021 to June 30, 2022



FILED
03/31/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	2-4
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 the Uniform Guidance	5-11
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	15-71
Notes to Schedule of Expenditures of Federal Awards.....	72-75
Schedule of Findings and Questioned Costs.....	76-163
Auditee-Prepared Documents:	
Summary Schedule of Prior Audit Findings.....	166-185
Corrective Action Plan	186-219
Other Reports.....	220



STATE OF INDIANA
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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 HONORABLE ERIC J. HOLCOMB, THE MEMBERS OF THE GENERAL ASSEMBLY,
AND THE CITIZENS 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, 2022, 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 30, 2022. Our report includes a reference to other auditors who audited the financial statements of the Indiana Economic Development Corporation, Indiana Finance Authority, State Lottery Commission, Indiana Bond Bank, Indiana Housing and Community Development Authority, Indiana Board for Depositories, Indiana Secondary Market for Educational Loans Inc., Indiana Stadium and Convention Building Authority, White River State Park Development Commission, Ports of Indiana, Indiana State Fair Commission, Indiana Comprehensive Health Insurance Association, Indiana Political Subdivision Risk Management Commission, Indiana State Museum and Historic Sites Corporation, Indiana Motorsports Commission, Purdue University, Indiana University, Indiana Public Retirement System, State Police Pension Fund, State of Indiana 457 Deferred Compensation Retirement Plan, State of Indiana 401(a) Deferred Compensation Matching Retirement Plan, and External Investment Pool Custodial Fund, as described in our report on the State's financial statements. The financial statements of the Indiana State Fair Commission, Indiana Political Subdivision Risk Management Commission, Indiana Public Retirement System, State Police Pension Fund, State of Indiana 457 Deferred Compensation Retirement Plan, and State of Indiana 401(a) Deferred Compensation Matching Retirement Plan were not audited in accordance with *Government Auditing Standards*, and, accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Indiana State Fair Commission, Indiana Political Subdivision Risk Management Commission, Indiana Public Retirement System, State Police Pension Fund, State of Indiana 457 Deferred Compensation Retirement Plan, and State of Indiana 401(a) Deferred Compensation Matching Retirement Plan or that are reported on separately by those auditors who audited the financial statements of the Indiana Economic Development Corporation, Indiana Finance Authority, State Lottery Commission, Indiana Bond Bank, Indiana Housing and Community Development Authority, Indiana Board for Depositories, Indiana Secondary Market for Educational Loans Inc., Indiana Stadium and Convention Building Authority, White River State Park Development Commission, Ports of Indiana, Indiana Comprehensive Health Insurance Association, Indiana State Museum and Historic Sites Corporation, Indiana Motorsports Commission, Purdue University, Indiana University, and External Investment Pool Custodial Fund.

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)

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies, as described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001 and 2022-003, to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies, as described in the accompanying Schedule of Findings and Questioned Costs as item 2022-002, to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001, 2022-002, and 2022-003.

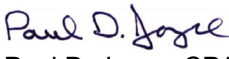
State of Indiana's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The State's response to the 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 the financial statements, and, accordingly, we express no opinion on it.

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)

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 30, 2022, except for the Schedule of Expenditures
of Federal Awards, for which the date is March 31, 2023



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 THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE STATE OF INDIANA, MARION COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

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, 2022. 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 \$3,474,859,864 in federal awards which is not included in the State's schedule of expenditures of federal awards during the year ended June 30, 2022. 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.

Qualified Opinion on Unemployment Insurance

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Unemployment Insurance program for the year ended June 30, 2022.

Qualified Opinion on National Infrastructure Investments

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the National Infrastructure Investments program for the year ended June 30, 2022.

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 THE UNIFORM GUIDANCE
(Continued)

Qualified Opinion on Title I Grants to Local Educational Agencies

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Title I Grants to Local Educational Agencies program for the year ended June 30, 2022.

Qualified Opinion on COVID-19 - Education Stabilization Fund

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the COVID-19 - Education Stabilization Fund program for the year ended June 30, 2022.

Qualified Opinion on Temporary Assistance for Needy Families

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Temporary Assistance for Needy Families program the year ended June 30, 2022.

Qualified Opinion on CCDF Cluster

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified and Unmodified Opinions* section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the CCDF Cluster for the year ended June 30, 2022.

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, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the State and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the State's compliance with the compliance requirements referred to above.

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 THE UNIFORM GUIDANCE
(Continued)

Matter Giving Rise to Qualified Opinion on Unemployment Insurance

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding 17.225 Unemployment Insurance, as described in item 2022-005 for Allowable Costs/Cost Principles and Eligibility. Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on National Infrastructure Investments

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding 20.933 National Infrastructure Investments, as described in item 2022-010 for Special Tests and Provisions - Wage Rate Requirements. Compliance with such requirement is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on Title I Grants to Local Educational Agencies

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding 84.010 Title I Grants to Local Educational Agencies, as described in items 2022-018 and 2022-020 for Special Tests and Provisions - Oversight and Monitoring Responsibilities with Respect to Charter Schools with relationships with Charter Management Organizations (SEAs/LEAs) and Subrecipient Monitoring. Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on COVID-19 - Education Stabilization Fund

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding 84.425 COVID-19 - Education Stabilization Fund, as described in item 2022-022 for Subrecipient Monitoring. Compliance with such requirement is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on Temporary Assistance for Needy Families

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding 93.558 Temporary Assistance for Needy Families, as described in items 2022-024, 2022-025, and 2022-027 for Special Tests and Provisions - Child Support Non-Cooperation, Reporting, and Eligibility. Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

As described in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the State with 93.558 Temporary Assistance for Needy Families, as described in finding number 2022-026 for Special Tests and Provisions - Penalty for Refusal to Work, Special Tests and Provisions - Lack of Child Care for Single Custodial Parent of Child under Age Six, and Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan, consequently we were unable to determine whether the State complied with those requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on CCDF Cluster

As described in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the State with CCDF Cluster, as described in item 2022-028 for Period of Performance. Consequently, we were unable to determine whether the State complied with those requirements applicable to that program.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the State's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State's compliance based on our audit. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the State's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 THE UNIFORM GUIDANCE
(Continued)

Other Matters

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

<i>Assistance Listings</i>			
<i>Finding #</i>	<i>Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Compliance Requirement</i>
2022-007	66.065	Performance Partnership Grants	Period of Performance
2022-009	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Reporting
2022-011	97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Reporting
2022-012	97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring
2022-013	84.048	Career and Technical Education -- Basic Grants to States	Subrecipient Monitoring
2022-015		Child Nutrition Cluster	Reporting
2022-016		Child Nutrition Cluster	Special Tests and Provisions - Accountability for USDA-Donated Foods
2022-017	84.010	Title I Grants to Local Educational Agencies	Reporting
2022-019	84.010	Title I Grants to Local Educational Agencies	Special Test and Provision - Access to Funds for New or Significantly Expanded Charter Schools
2022-021	84.425	COVID-19 - Education Stabilization Fund	Reporting
2022-023	84.425	COVID-19 - Education Stabilization Fund	Matching, Level of Effort, Earmarking
2022-029	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Reporting
2022-031		Medicaid Cluster	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
2022-032		Medicaid Cluster	Special Tests and Provisions - Medical Loss Ratio (MLR)
2022-033		Medicaid Cluster	Special Tests and Provisions - Managed Care Financial Audit
2022-035	93.767	Children's Health Insurance Program	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
2022-036	93.767	Children's Health Insurance Program	Special Tests and Provisions - Medical Loss Ratio (MLR)
2022-037	93.767	Children's Health Insurance Program	Special Tests and Provisions - Managed Care Financial Audit

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

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. 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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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

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

<i>Assistance Listings</i>	<i>Assistance Listings</i>	<i>Name of Federal Program or Cluster</i>	<i>Compliance Requirement</i>
<i>Finding #</i>	<i>Number</i>		
2022-004	17.225	Unemployment Insurance	Special Test and Provision - UI Re-employment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessment (RESEA)
2022-005	17.225	Unemployment Insurance	Allowable Costs/Cost Principles, Eligibility
2022-006	66.605	Performance Partnership Grants	Reporting
2022-007	66.605	Performance Partnership Grants	Period of Performance
2022-008	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Cash Management
2022-009	93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Reporting
2022-010	20.933	National Infrastructure Investments	Special Tests and Provisions - Wage Rate Requirement
2022-011	97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Reporting
2022-012	97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring
2022-013	84.048	Career and Technical Education -- Basic Grants to States	Subrecipient Monitoring
2022-014	84.048	Career and Technical Education -- Basic Grants to States	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Period of Performance
2022-015		Child Nutrition Cluster	Reporting
2022-016		Child Nutrition Cluster	Special Tests and Provisions - Accountability for USDA-Donated Foods
2022-017	84.010	Title I Grants to Local Educational Agencies	Reporting
2022-018	84.010	Title I Grants to Local Educational Agencies	Special Tests and Provisions - Oversight and Monitoring Responsibilities with Respect to Charter Schools with relationships with Charter Management Organizations (SEAs/LEAs)
2022-019	84.010	Title I Grants to Local Educational Agencies	Special Tests and Provisions - Access to Federal Funds for New or Significantly Expanded Charter Schools
2022-020	84.010	Title I Grants to Local Educational Agencies	Subrecipient Monitoring
2022-021	84.425	COVID-19 - Education Stabilization Fund	Reporting
2022-022	84.425	COVID-19 - Education Stabilization Fund	Subrecipient Monitoring
2022-023	84.425	COVID-19 - Education Stabilization Fund	Matching, Level of Effort, Earmarking
2022-024	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions - Child Support Non-Cooperation
2022-025	93.558	Temporary Assistance for Needy Families	Reporting
2022-026	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions - Penalty for Refusal to Work, Special Tests and Provisions - Lack of Child Care for Single Custodial Parent of Child under Age Six, Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan
2022-027	93.558	Temporary Assistance for Needy Families	Eligibility
2022-028		CCDF Cluster	Period of Performance
2022-030	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Matching, Level of Effort, Earmarking
2022-031		Medicaid Cluster	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
2022-033		Medicaid Cluster	Special Tests and Provisions - Managed Care Financial Audit
2022-034		Medicaid Cluster	Special Tests and Provisions - Medicaid National Correct Coding Initiative (NCCI)
2022-035	93.767	Children's Health Insurance Program	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
2022-037	93.767	Children's Health Insurance Program	Special Tests and Provisions - Managed Care Financial Audit

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 THE UNIFORM GUIDANCE
(Continued)

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

<i>Assistance Listings</i>	<i>Assistance Listings</i>	<i>Name of Federal Program or Cluster</i>	<i>Compliance Requirement</i>
<i>Finding #</i>	<i>Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Compliance Requirement</i>
2022-029	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Reporting
2022-032		Medicaid Cluster	Special Tests and Provisions - Medical Loss Ratio (MLR)
2022-036	93.767	Children's Health Insurance Program	Special Tests and Provisions - Medical Loss Ratio (MLR)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards require the auditor to perform limited procedures on the State's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The State's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the 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, 2022, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated December 30, 2022, which contained unmodified opinions on those financial statements. Our audit was performed 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 the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

March 31, 2023

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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.

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STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
<u>U.S. Department of Agriculture</u>					
Plant and Animal Disease, Pest Control, and Animal Care	10.025	300	17-8218-0828-CA	(10)	-
			AP18PPQFO000C510	8	-
			AP20PPQFO000C433	50	-
			AP20PPQFO000C514	2,183	-
			AP21PPQFO000C252	3,450	-
			AP21PPQFO000C305	34,461	34,461
			AP21PPQFO000C306	38,837	-
			AP21PPQFO000C313	17,559	-
			ESTIMATE	6,209	-
			AP20VSSPRS00C073	13,986	-
			AP21VSSP0000C012	4,727	-
			AP21VSSPRS00C035	92,194	-
			AP21VSSPRS00C036	46,710	-
			AP22VSSPRS00C070	42,101	-
			AP22VSSPRS00C072	11,395	-
			ESTIMATE	101,707	-
			Total For Program - Plant and Animal Disease, Pest Control, and Animal Care		
Conservation Reserve Program	10.069	300	NR2052KYXXXXC014	66,369	-
Total For Program - Conservation Reserve Program				66,369	-
Voluntary Public Access and Habitat Incentive Program	10.093	300	NR2052KYXXXXG001	71,934	-
Total For Program - Voluntary Public Access and Habitat Incentive Program				71,934	-
Federal-State Marketing Improvement Program	10.156	36	AM190100XXXXG067	6,664	6,664
Total For Program - Federal-State Marketing Improvement Program				6,664	6,664
Specialty Crop Block Grant Program - Farm Bill	10.170	36	21SCBPI1041-00	567	567
			AM170100XXXXG027	1,772	56
			AM180100XXXXG035	103,605	103,605
			AM190100XXXXG007	131,285	102,819
			AM200100XXXXG043	70,423	70,423
Total For Program - Specialty Crop Block Grant Program - Farm Bill				307,652	277,470
Trade Mitigation Program Eligible Recipient Agency Operational Funds	10.178	400	2020 FPDF ERA	237,999	237,999
Total For Program - Trade Mitigation Program Eligible Recipient Agency Operational Funds				237,999	237,999
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	351	1237A3112012	(3,862)	-
			FI21A311INBAR001	395,572	-
			FI21A311INCSR001	100,552	-
			FI22A311INBAR001	1,201,039	-
			FI22A311INCSR001	274,753	-
Total For Program - Cooperative Agreements with States for Intrastate Meat and Poultry Inspection				1,968,054	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
COVID-19 - Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	36	2021-70035-35652	147,379	147,379
Total For Program - COVID 19 Farm and Ranch Stress Assistance Network Competitive Grants Program				147,379	147,379
CACFP Meal Service Training Grants	10.534	718	2018IN760430	25,000	-
Total For Program - CACFP Meal Service Training Grants				25,000	-
SNAP Fraud Framework Implementation Grant	10.535	500	SNAP-FFIG-2021-IN	3,000	-
Total For Program - SNAP Fraud Framework Implementation Grant				3,000	-
Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	10.537	500	FNS-SNAP-21-DATA-IN	346	-
Total For Program - Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants				346	-
Child Nutrition-Technology Innovation Grant	10.541	718	218IN788N7603	17,000	-
Total For Program - Child Nutrition-Technology Innovation Grant				17,000	-
SNAP Cluster					
Supplemental Nutrition Assistance Program	10.551	500	62100	856,193,523	-
		500	62100	1,282,338,565	-
		500	192IN099S8069	154	-
Total For Program - Supplemental Nutrition Assistance Program				2,138,532,242	-
COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	500	212IN002F1003	3,321,704	-
		500	212IN099S9018	1,287,944	-
		500	222IN099S9007	1,489,419	-
Subtotal for Program - COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				6,099,067	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	400	202020Q390342	711,675	702,680
		400	EST-212IN127Q3903	2,764,523	2,659,952
		500	192IN099S2514	(215)	-
		500	192IN099S2519	(92,960)	-
		500	192IN099S8036	1,227	-
		500	192IN126Q7503	185,920	-
		500	202IN099S2519	658,095	-
		500	202IN099S2520	64,695	-
		500	212IN099S2514	31,157,868	-
		500	222IN099S2514	36,284,629	92,962
		500	222IN099S2519	916,218	-
		500	222IN099S2520	62,927	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		500	222IN126Q7503	679,960	-
		500	ESTIMATE	<u>1,533,887</u>	<u>-</u>
Subtotal For Program - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				<u>74,928,449</u>	<u>3,455,594</u>
Total For Program - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				<u>81,027,516</u>	<u>3,455,594</u>
Total for Cluster - SNAP Cluster				<u>2,219,559,758</u>	<u>3,455,594</u>
Child Nutrition Cluster					
School Breakfast Program	10.553	718	71820IN109942BR	(6,438)	(6,438)
		718	71821IN109942BR	29,975,563	29,975,563
		718	71822IN109942BR	95,383,378	95,383,378
		415	212IN059N1099	8,532	-
		415	222IN059N1199	6,296	-
		451	202IN059N1099	2,678	-
		451	212IN059N1099	14,668	-
		451	222IN059N1199	2,822	-
		550	212IN059N1099	11,755	11,755
		550	222IN059N1199	14,222	14,222
		615	222IN059N1199	155,494	-
				<u>-</u>	<u>-</u>
Total For Program-School Breakfast Program				<u>125,568,970</u>	<u>125,378,480</u>
COVID-19 - National School Lunch Program	10.555	718	212IN002H1703	19,073,222	19,073,222
		550	212IN002H1703	9,071	-
		615	212IN002H1703	<u>9,648</u>	<u>-</u>
Subtotal For Program - COVID-19 - National School Lunch Program				<u>19,091,941</u>	<u>19,073,222</u>
National School Lunch Program	10.555	415	212IN059N1099	15,607	-
		415	222IN059N1199	11,471	-
		451	202IN059N1099	4,791	-
		451	212IN059N1099	26,991	-
		451	222IN059N1199	5,206	-
		550	212IN059N1099	19,410	19,410
		550	222IN059N1199	21,278	21,278
		560	202IN059N1099	14,340	-
		560	222IN059N1199	194	-
		615	222IN059N1199	441,011	-
		718	Non-Cash Assistance	65,553,120	-
		718	202IN059N1099	(104,795)	(88,324)
		718	212IN059N1099	113,383,488	113,383,488
		718	222IN059N1199	<u>360,730,234</u>	<u>360,730,234</u>
Subtotal For Program - National School Lunch Program				<u>540,122,346</u>	<u>474,066,086</u>
Total For Program - National School Lunch Program				<u>559,214,287</u>	<u>493,139,308</u>

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts			
				Federal Awards Expended	Passed Through To Subrecipients		
Special Milk Program for Children	10.556	718	71821IN109942MK	20,607	20,607		
		718	71822IN109942MK	41,605	41,605		
Total For Program-Special Milk Program				<u>62,212</u>	<u>62,212</u>		
Summer Food Service Program for Children	10.559	718	Non-Cash Assistance	1,165,454			
		718	71821IN109942SF	26,504,468	26,067,943		
		718	71822IN109942SF	141,304	141,304		
Total for Program-Summer Feeding Program				<u>27,811,226</u>	<u>26,209,247</u>		
Fresh Fruit and Vegetable Program	10.582	718	212IN059L1603	523,551	523,551		
		718	222IN059L1603	2,401,504	2,401,504		
Total For Program - Fresh Fruit and Vegetable Program				<u>2,925,055</u>	<u>2,925,055</u>		
Total for Cluster - Child Nutrition Cluster				<u>715,581,750</u>	<u>647,714,302</u>		
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	400	61900	9,814,339	-		
		400	61900	25,015,083	-		
		400	202IN002W1003	1,090,959	257,125		
		400	212IN002W1003	29,238,138	25,789,477		
		400	212IN002W7003	11,645,256	(217,596)		
		400	212IN012W5003	1,024,687	1,024,687		
		400	222IN002W1003	23,299,778	19,024,302		
		400	222IN002W1006	59,000,000	-		
		400	222IN012W5003	740,111	740,111		
		400	2IN700002	3,237,519	2,641,198		
		400	2IN700002	5,701,399	-		
		400	2IN70002-07	360	-		
Total For Program - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				<u>169,807,629</u>	<u>49,259,304</u>		
COVID-19 - Child and Adult Care Food Program	10.558	718	212IN002H1706	4,251,935	4,251,935		
Subtotal For Program - COVID-19 - Child and Adult Care Food Program				<u>4,251,935</u>	<u>4,251,935</u>		
Child and Adult Care Food Program	10.558	700	212IN059N1099	49,812	-		
		718	71813IN109942CC	47,207	47,207		
		718	71820IN109942CC	(33,772)	(32,710)		
		718	71821IN109942CC	13,500,115	13,334,635		
		718	71822IN109942CC	29,938,844	29,331,618		
		718	202IN059N2020	(1,564)	(1,564)		
		718	212IN059N1150	670,206	670,206		
		718	212IN059N2020	580,249	580,249		
		718	222IN059N1150	1,262,084	1,262,084		
		718	222IN059N2020	1,113,824	1,113,824		
		Subtotal For Program - Child and Adult Care Food Program				<u>47,127,005</u>	<u>46,305,549</u>
		Total For Program - Child and Adult Care Food Program				<u>51,378,940</u>	<u>50,557,484</u>
State Administrative Expenses for Child Nutrition	10.560	700	212IN260N2533	141,000	-		
		700	222IN260N2533	126,536	-		

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		718	202IN260N2533	164,495	-
		718	212IN260N2533	2,686,644	-
		718	222IN260N2533	3,485,956	-
Total For Program - State Administrative Expenses for Child Nutrition				6,604,631	-
Food Distribution Cluster					
Commodity Supplemental Food Program	10.565	400	Noncash Assistance - CSFP	1,019,256	-
		400	212IN001J8003	18,805	18,805
		400	212IN001Y8005	452,090	443,058
		400	222IN001Y8005	221,883	213,201
Total For Program - Commodity Supplemental Food Program				1,712,034	675,064
Emergency Food Assistance Program (Administrative Costs)	10.568	400	Noncash Assistance - TEFAP	85,928,338	-
		400	Noncash Assistance - FFCRA	14,216,100	-
		400	212IA001J7003	1,531,152	1,531,152
		400	212IN001Y8105	1,678,574	1,680,410
		400	212IN001Y8613	111,719	111,719
		400	212IN001Y8703	153,061	153,061
		400	212IN001Y8732	1,243,410	1,243,410
		400	222IN001Y8105	480,979	438,532
		400	222IN001Y8613	51,273	51,273
Total For Program - Emergency Food Assistance Program (Administrative Costs)				105,394,606	5,209,557
Total for Cluster - Food Distribution Cluster				107,106,640	5,884,621
WIC Farmers' Market Nutrition Program (FMNP)	10.572	400	212IN001Y8604	51,446	-
		400	212IN001Y8607	140,349	-
		400	222IN001Y8604	15,842	-
Total For Program - WIC Farmers' Market Nutrition Program (FMNP)				207,637	-
Farm to School Grant Program	10.575	400	CN-F2S-FY20-SA-IN-01	29,053	24,866
		400	CN-F2S-IMP-18-IN-1	28,943	5,117
Total For Program - Farm to School Grant Program				57,996	29,983
Senior Farmers Market Nutrition Program	10.576	400	202IN001Y8313-14	1,340	-
		400	212IN001Y8313	86,782	-
		400	222IN001Y8313/14	20,515	-
Total For Program - Senior Farmers Market Nutrition Program				108,637	-
Child Nutrition Discretionary Grants Limited Availability	10.579	718	192IN811N8103	115,235	115,235
		718	202IN811N8103	527,650	527,650
Total For Program - Child Nutrition Discretionary Grants Limited Availability				642,885	642,885
COVID-19 - Pandemic EBT Administrative Costs	10.649	500	212IN099S9007	5,129,460	-
		718	212IN120S9009	677,050	677,050
Total For Program - COVID-19 - Pandemic EBT Administrative Costs				5,806,510	677,050

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Cooperative Forestry Assistance	10.664	300	16-DG-11420004-314	(22,513)	-
			17-DG-11420004-205	113,881	-
			17-DG-11420004-219	4,945	4,945
			18-DG-11420004-101	45,741	25,494
			18-DG-11420004-235	43,858	3,840
			19-DG-11420000-233	301,107	92,201
			20-DG-11094200-270	17,291	-
			20-DG-11094200-270	23,279	-
			20-DG-11094200-270	42,591	-
			Total For Program - Cooperative Forestry Assistance		
Urban and Community Forestry Program	10.675	300	17-DG-11420004-016	(22,239)	-
Total For Program - Urban and Community Forestry Program				(22,239)	-
Forest Legacy Program	10.676	300	19-DG-11420000-230	284	-
Total For Program - Forest Legacy Program				284	-
Forest Stewardship Program	10.678	300	18-DG-11420004-284	13,990	-
Total For Program - Forest Stewardship Program				13,990	-
Forest Health Protection	10.680	300	19-DG-11420000-232	65	-
			20-01-02	5,783	-
			21-01-02	145,330	-
Total For Program - Forest Health Protection				151,178	-
Good Neighbor Authority	10.691	300	16-GN-11091200-012	39,060	-
			22-GN-11091200-001	1,005	-
Total For Program - Good Neighbor Authority				40,065	-
State & Private Forestry Cooperative Fire Assistance	10.698	300	19-DG-11420000-231	15,139	15,139
			20-DG-11094200-273	131,318	131,318
Total For Program - State & Private Forestry Cooperative Fire Assistance				146,457	146,457
Research Joint Venture and Cost Reimbursable Agreements	10.707	300	20-JV-11242305-086	84,705	-
Total For Program - Research Joint Venture and Cost Reimbursable Agreements				84,705	-
Soil and Water Conservation	10.902	36	NR1952KYXXXXC001	15,660	-
			WS07-17-03	27,263	22,157
Total For Program - Soil and Water Conservation				42,923	22,157
Environmental Quality Incentives Program	10.912	36	69-3A75-16-022	11,655	-
			NR1952KYXXXXC014	142,351	-
Total For Program - Environmental Quality Incentives Program				154,006	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Regional Conservation Partnership Program	10.932	300	68-52KY-17-002	23,893	-
		300	NR1852KYXXXXC004	122,052	-
Total For Program - Regional Conservation Partnership Program				145,945	-
Total - U.S. Department of Agriculture				3,281,457,471	759,220,290
<u>U.S. Department of Commerce</u>					
COVID-19 - Economic Adjustment Assistance	11.307	37	06-79-06360	584,429	-
Total For Program - COVID-19 - Economic Adjustment Assistance				584,429	-
Coastal Zone Management Administration Awards	11.419	300	NA18NOS4190010	267,522	182,072
		300	NA19NOS4190088	226,577	110,616
		300	NA20NOS4190036	587,293	398,590
		300	NA21NOS4190081	125,469	25
Total For Program - Coastal Zone Management Administration Awards				1,206,861	691,303
State and Local Implementation Grant Program	11.549	286	18-10-S18018	(183,129)	-
Total For Program - State and Local Implementation Grant Program				(183,129)	-
Total - U.S. Department of Commerce				1,608,161	691,303
<u>U.S. Department of Defense</u>					
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	495	W912DY-20-2-0216	61,613	-
Total For Program - State Memorandum of Agreement Program for the Reimbursement of Technical Services				61,613	-
Military Construction, National Guard	12.400	110	W912L9-17-2-2001	(12,563)	-
		110	W912L9-19-2-2001	3,539,415	-
Total For Program - Military Construction, National Guard				3,526,852	-
National Guard Military Operations and Maintenance (O&M) Projects	12.401	110	60900	25,766	-
		110	60900	30,994	-
		110	60900	66,405	-
		110	60900	76,946	-
		110	60900	113,132	-
		110	W912L9-16-2-1002	5,107	-
		110	W912L9-17-2-1001	127,180	-
		110	W912L9-17-2-1011	(6,442)	-
		110	W912L9-17-2-1023F	1,702	-
		110	W912L9-18-2-1001	(10,816)	-
		110	W912L9-18-2-1011	9,180	-
		110	W912L9-19-2-1001	1,819	-
		110	W912L9-19-2-1002	12,900	-
		110	W912L9-19-2-1004	1,006	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		110	W912L9-19-2-1005	142	-
		110	W912L9-19-2-1011	1,471	-
		110	W912L9-19-2-1014	168	-
		110	W912L9-19-2-1021F	5,151	-
		110	W912L9-19-2-1023T	(12,732)	-
		110	W912L9-20-2-1001	8,216,522	-
		110	W912L9-20-2-1002	138,284	-
		110	W912L9-20-2-1003	(1,474)	-
		110	W912L9-20-2-1004	24,107	-
		110	W912L9-20-2-1005	938	-
		110	W912L9-20-2-1007	12,305	-
		110	W912L9-20-2-1010	(91)	-
		110	W912L9-20-2-1011	38,748	-
		110	W912L9-20-2-1021	1,308	-
		110	W912L9-20-2-1021F	7,510	-
		110	W912L9-20-2-1022F	(770)	-
		110	W912L9-20-2-1023T	72	-
		110	W912L9-21-2-1001	23,624,003	-
		110	W912L9-21-2-1002	975,805	-
		110	W912L9-21-2-1003	1,679,022	-
		110	W912L9-21-2-1004	280,149	-
		110	W912L9-21-2-1005	528,505	-
		110	W912L9-21-2-1007	1,429,767	-
		110	W912L9-21-2-1010	18,965	-
		110	W912L9-21-2-1011	72,642	-
		110	W912L9-21-2-1014	34,513	-
		110	W912L9-21-2-1021F	542,770	-
		110	W912L9-21-2-1021T	702,985	-
		110	W912L9-21-2-1022F	10,714	-
		110	W912L9-21-2-1022T	12,283	-
		110	W912L9-21-2-1023T	166,368	-
		110	W912L9-21-2-1024	479,812	-
		110	W912L9-21-2-1040	258,076	-
		110	W912L921-21-1023F	109,233	-
		110	W912L9-22-2-1001	17,841,832	-
		110	W912L9-22-2-1002	1,183,003	-
		110	W912L9-22-2-1003	1,435,578	-
		110	W912L9-22-2-1004	177,395	-
		110	W912L9-22-2-1005	1,123,156	-
		110	W912L9-22-2-1007	1,204,656	-
		110	W912L9-22-2-1010	65,711	-
		110	W912L9-22-2-1011	1,337	-
		110	W912L9-22-2-1014	63,159	-
		110	W912L9-22-2-1021F	1,179,263	-
		110	W912L9-22-2-1021T	1,099,816	-
		110	W912L9-22-2-1022F	32,909	-
		110	W912L9-22-2-1022T	31,078	-
		110	W912L9-22-2-1023F	250,312	-
		110	W912L9-22-2-1023T	348,291	-
		110	W912L9-22-2-1024F	1,179,701	-
		110	W912L9-22-2-1040	431,326	-
				<hr/>	<hr/>
			Total For Program - National Guard Military Operations and Maintenance (O&M) Projects	67,460,673	-
				<hr/>	<hr/>
			National Guard ChalleNGe Program		
	12.404	110	W912L9-18-2-4001	56,116	-
		110	W912L9-19-2-4001	100,066	-
		110	W912L9-20-2-4001	710,687	-
		110	W912L9-21-2-4001	2,738,611	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		110	W912L9-20-2-4002	45,619	-
		110	W912L9-21-2-4002	381,135	-
		110	W912L9-22-2-4002	1,020,703	-
Total For Program - National Guard ChalleNGe Program				5,052,937	-
Total - U.S. Department of Defense				76,102,075	-
<u>U.S. Department of the Interior</u>					
COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	38	B-19-DC-18-0001	178,921	178,921
		38	B-20-DW-18-0001	17,559,869	17,517,316
Subtotal for Program - COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				17,738,790	17,696,237
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	38	B-08-DC-18-0001	144,004	144,004
		38	B-12-DC-18-0001	222,258	222,258
		38	B-13-DC-18-0001	81,211	81,211
		38	B-14-DC-18-0001	103,820	103,820
		38	B-15-DC-18-0001	117,086	117,086
		38	B-16-DC-18-0001	294,041	291,040
		38	B-17-DC-18-0001	840,250	833,690
		38	B-18-DC-18-0001	2,970,278	2,956,568
		38	B-19-DC-18-0001	11,849,331	11,849,331
		38	B-20-DC-18-0001	14,738,757	14,655,344
		38	B-21-DC-18-0001	701,731	519,366
Subtotal For Program - COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				32,062,767	31,773,718
Total for Program - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				49,801,557	49,469,955
COVID-19 - Fair Housing Assistance Program State and Local	14.401	258	FF205K205008	15,000	-
Subtotal For Program - COVID-19 - Fair Housing Assistance Program State and Local				15,000	-
Fair Housing Assistance Program State and Local	14.401	258	6FPSLP0004	6	-
		258	FF205K055008	4	-
		258	FF205K065008	9	-
		258	FF205K155008	296	-
		258	FF205K165008	7,801	-
		258	FF205K175008	670	-
		258	FF205K185008	329,023	-
		258	FF205K195008	170,706	-
		258	FF205K205008	281,046	-
Subtotal For Program - Fair Housing Assistance Program State and Local				789,561	-
Total For Program - Fair Housing Assistance Program State and Local				804,561	-
Total - U.S. Department of Housing and Urban Development				50,606,118	49,469,955

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
<u>U.S. Department of the Interior</u>					
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	300	S20AP20010	(10,260)	-
		300	S21AP20004-02	252,967	-
		300	S22AP00001-03	617,787	-
Total For Program - Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining				860,494	-
Abandoned Mine Land Reclamation (AMLR)	15.252	300	S18AF20028	(29)	-
		300	S19AF20048	832,007	-
		300	S20AF20040	210,180	-
		300	S21AF10016-00	861,299	-
Total For Program - Abandoned Mine Land Reclamation (AMLR)				1,903,457	-
<u>Fish and Wildlife Cluster</u>					
Sport Fish Restoration	15.605	300	F18AF00052	(376)	-
		300	F18AF00715	41,445	-
		300	F18AF01245	4,207	-
		300	F20AF00039	122,259	-
		300	F20AF00068	1,047,025	-
		300	F21AF00324	1,034,978	-
		300	F21AF01558-00	371,168	-
		300	F21AF01691-00	152,845	-
		Total For Program - Sport Fish Restoration			
Wildlife Restoration and Basic Hunter Education	15.611	300	F18AF00476	19,671	-
		300	F18AF00476_PRG INC	6,557	-
		300	F18AF00609	362,930	362,930
		300	F19AF00053	164,396	164,396
		300	F19AF00230	107	-
		300	F19AF00233	525	-
		300	F19AF00442	(3,352)	-
		300	F19AF00443	37,033	-
		300	F19AF00744	384,045	-
		300	F19AF00841	226,844	226,844
		300	F20AF00051	9,899	-
		300	F20AF00074	159,561	159,561
		300	F20AF10016-00	10,856	-
		300	F20AF10061-00	22,209	-
		300	F20AF10062-00	6,750	-
		300	F20AF10063-00	989,393	-
		300	F20AF10944	73,559	73,559
		300	F20AF10970-00	72,181	72,181
		300	F20AF11151-00	112,101	112,101
		300	F20AF11703-00	72,323	72,323
300	F20AF11744-00	469,127	469,127		
300	F21AF00876-00	602,976	-		
300	F21AF00897	72,323	-		
300	F21AF01218-00	98,992	-		
300	F21AF02467-00	606,153	-		

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		300	F21AF02538-00	397,562	-
		300	F21AF02626-00	495,006	-
		300	F21AF02656	5,260,287	-
		300	F21AF02923	<u>106,339</u>	<u>106,339</u>
Total For Program - Wildlife Restoration and Basic Hunter Education				<u>10,836,353</u>	<u>1,819,361</u>
Enhanced Hunter Education and Safety	15.626	300	F19AF00742	46,665	-
		300	F20AF10008-00	2,500	-
		300	F21AF03716-00	<u>56,769</u>	<u>-</u>
Total For Program - Enhanced Hunter Education and Safety				<u>105,934</u>	<u>-</u>
Total for Cluster - Fish and Wildlife Cluster				<u>13,715,838</u>	<u>1,819,361</u>
Fish and Wildlife Management Assistance	15.608	300	F20AP11165	744,402	-
		300	F20AP11932-00	43,793	-
		300	F21AP02916	29,747	-
		300	F21AP03416-00	<u>53,511</u>	<u>-</u>
Total For Program - Fish and Wildlife Management Assistance				<u>871,453</u>	<u>-</u>
Cooperative Endangered Species Conservation Fund	15.615	300	F18AP00758	47,414	-
		300	F19AP00781	31,739	31,739
		300	F21AP00640-00	<u>46,571</u>	<u>46,571</u>
Total For Program - Cooperative Endangered Species Conservation Fund				<u>125,724</u>	<u>78,310</u>
Clean Vessel Act	15.616	495	F17AP01033	37,500	-
		495	F17AP01037	7,431	-
		495	F18AP00330	<u>6,166</u>	<u>-</u>
Total For Program - Clean Vessel Act				<u>51,097</u>	<u>-</u>
State Wildlife Grants	15.634	300	F16AF00545	1,912	-
		300	F17AF01149	47,465	47,465
		300	F18AF00082	114,905	99,838
		300	F18AF00797	(14,256)	-
		300	F19AF00476	(6,882)	(6,882)
		300	F19AF00844	112,968	-
		300	F20AF11661-00	180,483	-
		300	F21AF00303-00	9,506	-
		300	F21AF03829	157,744	-
		300	F21AP01228-00	<u>9,241</u>	<u>-</u>
Total For Program - State Wildlife Grants				<u>613,086</u>	<u>140,421</u>
Endangered Species Recovery Implementation	15.657	300	F22AP00182	<u>119</u>	<u>-</u>
Total For Program - Endangered Species Recovery Implementation				<u>119</u>	<u>-</u>
Great Lakes Restoration	15.662	300	F18AC00016	36,730	-
		300	F19AP00775	30,551	-
		300	F21AP00425-00	<u>233,223</u>	<u>-</u>
Total For Program - Great Lakes Restoration				<u>300,504</u>	<u>-</u>

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Historic Preservation Fund Grants-In-Aid	15.904	300	P19AF00032	87,292	69,460
		300	P20AF00019	402,694	334,009
		300	P21AF11019-00	471,303	168,410
		300	P22AF00869-00	91,249	-
Total For Program - Historic Preservation Fund Grants-In-Aid				1,052,538	571,879
Outdoor Recreation Acquisition, Development and Planning	15.916	300	18-00604 P18AP00218	106,982	106,982
		300	18-00606 P18AP00384	191,100	-
		300	18-00612 P18AP00386	7,577	7,577
		300	18-00613 P19AP00202	21,450	21,450
		300	18-00614 - P19AP00172	20,000	20,000
		300	18-00616 P19AP00027	19,003	19,003
		300	18-00618 P19AP00041	4,521	4,521
		300	P19AP00316 / 18-00619	16,600	16,600
		300	P19AP00317 / 18-00615	180,000	180,000
		300	P19AP00319 / 18-00626	342,290	-
		300	P20AP000048 - 18-00639	43,500	43,500
		300	P20AP00049 / 18-00633	118,856	118,856
		300	P20AP00050 - 18-00637	222,595	222,595
		300	P20AP00052 - 18-00634	16,590	16,590
		300	P20AP00053 - 18-00630	116,080	116,080
		300	P20AP00247-18-00629	132,248	132,248
		300	P20AP00249/18-00632	30,754	30,754
		300	P21AP10642-00	127,262	127,262
		300	P21AP10738-00	118,018	118,018
		300	P21AP10930-00	108,459	108,459
		300	P21AP10937-00	301,322	301,322
		300	P21AP10940-00	250,000	-
		300	P21AP10941-00	2,496	1,478
300	P21AP11072-00	107,370	107,370		
Total For Program - Outdoor Recreation Acquisition, Development and Planning				2,605,073	1,820,665
Total - U.S. Department of the Interior				22,099,383	4,430,636
<u>U.S. Department of Justice</u>					
Sexual Assault Services Formula Program	16.017	32	15JOVW-21-GG-00469-SASP	110,697	102,740
		32	2016-KF-AX-0028	(6,437)	(6,437)
		32	2018-KF-AX-0049	4,086	4,086
		32	2019-KF-AX-0008	85,424	77,982
		32	2020-KF-AX-023	208,694	184,663
Total For Program - Sexual Assault Services Formula Program				402,464	363,034
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	32	2020-VD-BX-0244	2,946,949	2,863,316
		615	2020-VD-BX-0244	783,710	-
Total For Program - COVID-19 - Coronavirus Emergency Supplemental Funding Program				3,730,659	2,863,316
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	22	2020-EW-AX-K003	7,239	-
Total For Program - Enhanced Training and Services to End Violence and Abuse of Women Later in Life				7,239	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Juvenile Justice and Delinquency Prevention	16.540	32	2016-JF-FX-0041	(2,213)	-
			2017-JF-FX-0021	11,874	10,460
			2018-JX-FX-0058	137,738	136,782
			2019-JX-FX-0033	270,324	270,324
			2020-JX-FX-0046	410,501	398,720
			2020-JX-FX-0046	73,388	-
Total For Program - Juvenile Justice and Delinquency Prevention				901,612	816,286
Missing Children's Assistance	16.543	100	2020-MC-FX-K008	392,983	54,828
Total For Program - Missing Children's Assistance				392,983	54,828
State Justice Statistics Program for Statistical Analysis Centers	16.550	32	2020-86-CX-K024	48,909	-
Total For Program - State Justice Statistics Program for Statistical Analysis Centers				48,909	-
National Criminal History Improvement Program (NCHIP)	16.554	32	2018-RU-BX-K020	(3,079)	-
			2020-RU-BX-K032	2,525	-
			2018-RU-BX-K020	776,588	-
			2020-RU-BX-K032	47,742	-
Total For Program - National Criminal History Improvement Program (NCHIP)				823,776	-
Crime Victim Assistance	16.575	32	2016-VA-GX-0017	22,574	22,574
			2018-V2-GX-0031	31,042,255	28,751,424
			2019-V2-GX-0014	3,102,708	3,100,985
			2020-V2-GX-0011	4,318	-
			2018-V2-GX-0031	122,312	-
			2019-V2-GX-0014	9,858	-
			2018-V2-GX-0031	95,739	-
			2017-VA-GX-0004	(210,060)	-
			2018-V2-GX-0031	1,320,904	-
			Total For Program - Crime Victim Assistance		
Crime Victim Compensation	16.576	32	15POVC-21-GG-00427-COMP	61,482	-
			2015-VC-GX-0054	245	-
			2017-VC-GX-0015	29,348	29,348
			2018-V1-GX-0077	1,424,292	1,424,292
			2020-V1-GX-0010	32,056	-
Total For Program - Crime Victim Compensation			1,547,423	1,453,640	
Crime Victim Assistance/Discretionary Grants	16.582	400	2019-V3-GX-K006	115,891	-
			2020-V3-GX-0165	128,457	8,664
Total For Program - Crime Victim Assistance/Discretionary Grants				244,348	8,664
Violence Against Women Formula Grants	16.588	22	15JOWW-21-GG-0544-STOP	56,353	-
			2019-WF-AX-0005	97	61
			2020-WF-AX-0031	16,253	-
			15JOWW-21-GG-0544-STOP	777,694	777,664

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		32	2018-WF-AX-0046	(4,621)	(10,621)
		32	2019-WF-AX-0005	136,000	25,458
		32	2020-WF-AX-0031	<u>1,438,271</u>	<u>1,432,813</u>
Total For Program - Violence Against Women Formula Grants				<u>2,420,047</u>	<u>2,225,375</u>
Residential Substance Abuse Treatment for State Prisoners	16.593	32	2016-RT-BX-0044	31,139	31,139
		32	2018-J2-BX-0035	197,936	179,624
		32	2019-J2-BX-0029	<u>126</u>	<u>-</u>
Total For Program - Residential Substance Abuse Treatment for State Prisoners				<u>229,201</u>	<u>210,763</u>
State Criminal Alien Assistance Program	16.606	615	2013-AP-BX-0417	316,958	-
		615	2016-AP-BX-0060	<u>19,345</u>	<u>-</u>
Total For Program - State Criminal Alien Assistance Program				<u>336,303</u>	<u>-</u>
Project Safe Neighborhoods	16.609	32	2018-GP-BX-0027	178,894	180,926
		32	2018-GP-BX-0030	211,769	208,187
		32	2019-GP-BX-0074	28,240	26,033
		32	2019-GP-BX-0074	35,417	26,470
		32	2020-GP-BX-0012	<u>3,172</u>	<u>-</u>
Total For Program - Project Safe Neighborhoods				<u>457,492</u>	<u>441,616</u>
2021 White-Nose Syndrome Grants to States	16.657	300	F21AP00917-00	<u>32,205</u>	<u>-</u>
Total For Program - 2021 White-Nose Syndrome Grants to States				<u>32,205</u>	<u>-</u>
Public Safety Partnership and Community Policing Grants	16.710	100	2018-HP-WX-0003	69,463	-
		100	2020-AM-WX-0001	13,872	-
		100	2020-HP-WX-0003	<u>265,982</u>	<u>-</u>
Total For Program - Public Safety Partnership and Community Policing Grants				<u>349,317</u>	<u>-</u>
Juvenile Mentoring Program	16.726	410	15PJDP-21-GG-02747-MENT	4,798	-
		410	2018-JU-FX-0022	<u>266,341</u>	<u>260,236</u>
Total For Program - Juvenile Mentoring Program				<u>271,139</u>	<u>260,236</u>
Special Data Collections and Statistical Studies	16.734	230	2018-FU-CX-K030	<u>117,993</u>	<u>-</u>
Total For Program - Special Data Collections and Statistical Studies				<u>117,993</u>	<u>-</u>
PREA Program: Strategic Support for PREA Implementation	16.735	615	2020-ZF-FX-0023	<u>14,930</u>	<u>-</u>
Total For Program - PREA Program: Strategic Support for PREA Implementation				<u>14,930</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	32	15PBIA-21-GG-00272-JAGX	311,178	311,178
		32	2017-DJ-DX-0185	36,329	46,472
		32	2018-DJ-BX-0665	262,170	207,664
		32	2019-DJ-BX-0018	817,916	693,227
		32	20-DJ-BX-0007	1,387,154	1,368,273
		100	15PBIA-21-GG-00272-JAGX	73,091	-
		100	2018-DJ-BX-0665	<u>10,000</u>	<u>-</u>

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		100	2019-DJ-BX-0018	286,980	-
		100	20-DJ-BX-0007	201,446	-
		300	2017-DJ-DX-0185	71,042	-
		300	20-DJ-BX-0007	37,831	-
		610	2019-DJ-BX-0018	(2,437)	-
		610	20-DJ-BX-0007	10,453	-
		615	2018-DS-BX-0008	61,046	-
		615	2019-DS-BX-0022	48,720	-
		615	2020-DS-BX-0015	74,173	-
		615	2020-XT-BX-0030	62,373	-
Total For Program - Edward Byrne Memorial Justice Assistance Grant Program				<u>3,749,465</u>	<u>2,626,814</u>
DNA Backlog Reduction Program	16.741	100	15PBJA21GG03124DNAX	187,843	-
		100	2019-DN-BX-0015	100,746	-
		100	2020-DN-BX-0040	756,294	-
Total For Program - DNA Backlog Reduction Program				<u>1,044,883</u>	<u>-</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	32	2020-CD-BX-0030	2,329	-
		100	2020-CD-BX-0030	306,504	-
Total For Program - Paul Coverdell Forensic Sciences Improvement Grant Program				<u>308,833</u>	<u>-</u>
Support for Adam Walsh Act Implementation Grant Program	16.750	615	2017-AW-BX-0022	83,871	-
		615	2019-AW-BX-0040	12,363	-
Total For Program - Support for Adam Walsh Act Implementation Grant Program				<u>96,234</u>	<u>-</u>
Edward Byrne Memorial Competitive Grant Program	16.751	615	2019-XT-BX-0010	22,943	-
Total For Program - Edward Byrne Memorial Competitive Grant Program				<u>22,943</u>	<u>-</u>
Harold Rogers Prescription Drug Monitoring Program	16.754	400	2018-AR-BX-K095	248,121	64,931
		400	2021-DRUG DISPOSAL-0006	93,578	20,503
		410	2018-AR-BX-K095	45,832	-
Total For Program - Harold Rogers Prescription Drug Monitoring Program				<u>387,531</u>	<u>85,434</u>
Second Chance Act Reentry Initiative	16.812	615	2016-CZ-BX-0018	32,138	-
		615	2020-SM-BX-0004	28,441	-
Total For Program - Second Chance Act Reentry Initiative				<u>60,579</u>	<u>-</u>
NICS Act Record Improvement Program	16.813	22	2020-NS-BX-K012	591,860	-
		32	2020-NS-BX-K012	5,323	-
Total For Program - NICS Act Record Improvement Program				<u>597,183</u>	<u>-</u>
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	410	2018-AR-BX-K007	199,083	-
		410	2018-AR-BX-K086	194,189	95,519

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		410	2018-H2293-IN-AR	221,176	-
		410	2020-AR-BX-0135	2,080,334	1,999,738
Total For Program - Comprehensive Opioid, Stimulant, and Substance Abuse Program				2,694,782	2,095,257
STOP School Violence	16.839	385	2018-YS-BX-0085	122,003	122,003
		400	2018-YS-BX-0085	400	-
		410	2018-YS-BX-0085	124,785	84,650
		700	2018-YS-BX-0085	8,875	-
Total For Program - STOP School Violence				256,063	206,653
Equitable Sharing Program	16.922	100	0	541,209	-
		190	0	11,620	-
Total For Program - Equitable Sharing Program				552,829	-
2021 Marijuana Education	16.U01	100	2021-62	319,607	-
		100	2022-63	39,529	-
Total For Program - 2021 Marijuana Education				359,136	-
Total - Department of Justice				57,969,109	45,586,899
<u>U.S. Department of Labor</u>					
Labor Force Statistics	17.002	510	LM-34594-21-75-J-18	319,992	-
		510	LM-36144-22-75-J-18	899,687	-
Total For Program - Labor Force Statistics				1,219,679	-
Compensation and Working Conditions	17.005	225	OS-34625-21-75-J-18	35,745	-
		225	OS-36175-22-75-J-18 22	87,381	-
Total For Program - Compensation and Working Conditions				123,126	-
<u>Employment Service Cluster</u>					
Employment Service/Wagner-Peyser Funded Activities	17.207	510	ES-33392-19-55-A-18	3,574,635	899,719
		510	ES-35344-20-55-A-18	1,363,064	1,331,449
		510	ES-36753-21-55-A-18	30,162	-
		510	ES-36753-21-55-A-18	8,918,289	308,970
Total For Program - Employment Service/Wagner-Peyser Funded Activities				13,886,150	2,540,138
Jobs for Veterans State Grants	17.801	510	DV-35768-21-55-5-18	1,801,771	185,103
		510	DV-37324-22-55-5-18	1,873,170	143,532
Total For Program - Jobs for Veterans State Grants				3,674,941	328,635
Total for Cluster - Employment Service Cluster				17,561,091	2,868,773
COVID-19 - Unemployment Insurance	17.225	510	UI-34714-20-55-A-18	150,000	-
		510	UI-34714-20-55-A-18	405,900	-
		510	UI-34714-20-55-A-18	920,593	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		510	UI-34714-20-55-A-18	1,083,800	-
		510	UI-34714-20-55-A-18	4,403,795	-
		510	UI-34714-20-55-A-18	<u>24,739,168</u>	<u>-</u>
Subtotal For Program - COVID-19 - Unemployment Insurance				<u>31,703,256</u>	<u>-</u>
Unemployment Insurance	17.225	510	NO. 13-20	519,715	-
		510	UI-34057-20-55-A-18	1,924,867	-
		510	UI-34163-20-55-A-18	100	-
		510	UI-34495-20-60-A-18	2,449,928	2,205,156
		510	UI-35647-21-55-A-18	31,435,447	9,882
		510	UI-35703-21-55-A-18	138,009	-
		510	UI-35703-21-55-A-18	410,892	-
		510	UI-36201-21-60-A-18	2,827,744	2,487,971
		510	UI-37063-21-55-A-18	216,660	-
		510	UI-37222-22-55-A-18	23,782,447	1,082
		510	UI-37279-22-55-A-18	579,179	-
		510	UI-37279-22-55-A-18	2,216,718	-
		8510	70070	<u>1,209,475,918</u>	<u>-</u>
Subtotal For Program - Unemployment Insurance				<u>1,275,977,624</u>	<u>4,704,091</u>
Total For Program - Unemployment Insurance				<u>1,307,680,880</u>	<u>4,704,091</u>
Senior Community Service Employment Program	17.235	510	AD-35172-20-60-A-18	386,412	387,822
		510	AD-36283-21-60-A-18	1,439,975	1,335,347
Total For Program - Senior Community Service Employment Program				<u>1,826,387</u>	<u>1,723,169</u>
Trade Adjustment Assistance	17.245	510	A-31698-18-55-A-18	(3,146)	-
		510	TA-32650-19-55-A-18	1,922,472	6,151
		510	TA-34442-20-55-A-18	2,826,538	-
Total For Program - Trade Adjustment Assistance				<u>4,745,864</u>	<u>6,151</u>
WIOA Cluster					
WIOA Adult Program	17.258	510	AA-28315-16-55-A-18	639	-
		510	AA-32194-18-55-A-18	5,119	-
		510	AA-33228-19-55-A-18	888,448	-
		510	AA-34767-20-55-A-18	4,356,476	4,169,518
		510	AA-36318-21-55-A-18	9,042,207	8,459,196
Total For Program - WIOA Adult Program				<u>14,292,889</u>	<u>12,628,714</u>
WIOA Youth Activities	17.259	510	AA-28315-16-55-A-18	7,000	-
		510	AA-32194-18-55-A-18	20,022	2,022
		510	AA-33228-19-55-A-18	916,431	613,184
		510	AA-34767-20-55-A-18	7,931,352	7,853,404
		510	AA-36318-21-55-A-18	5,154,723	4,598,090
Total For Program - WIOA Youth Activities				<u>14,029,528</u>	<u>13,066,700</u>
WIOA Dislocated Worker Formula Grants	17.278	510	AA-30957-17-55-A-18	159	-
		510	AA-33228-19-55-A-18	1,315,055	800,036

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		510	AA-34767-20-55-A-18	7,062,340	5,745,290
		510	AA-36318-21-55-A-18	6,392,820	5,174,737
Total For Program - WIOA Dislocated Worker Formula Grants				14,770,374	11,720,063
Total for Cluster - WIOA Cluster				43,092,791	37,415,477
WIOA Pilots, Demonstrations, and Research Projects	17.261	510	MI-30765-17-60-A-18	8,737	8,737
		510	MI-36580-21-60-A-18	317,665	169,153
Total For Program - WIOA Pilots, Demonstrations, and Research Projects				326,402	177,890
COVID-19 - Work Opportunity Tax Credit Program (WOTC)	17.271	510	WT-34110-20-55-A-18	26,503	-
Subtotal For Program - COVID-19 - Work Opportunity Tax Credit Program (WOTC)				26,503	-
Work Opportunity Tax Credit Program (WOTC)	17.271	510	WT-34110-20-55-A-18	138,626	-
		510	WT-35823-21-55-A-18	295,558	-
		510	WT-37910-22-55-A-18	122,299	-
Subtotal For Program - Work Opportunity Tax Credit Program (WOTC)				556,483	-
Total For Program - Work Opportunity Tax Credit Program (WOTC)				582,986	-
Temporary Labor Certification for Foreign Workers	17.273	510	FL-34371-20-55-A-18	54,573	-
		510	FL-35994-21-55-A-18	21,409	-
Total For Program - Temporary Labor Certification for Foreign Workers				75,982	-
COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	510	DW-34703-20-60-A-18	1,096,885	1,081,110
		510	DW-35020-20-60-A-18	2,442,225	1,720,582
Subtotal For Program - COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants				3,539,110	2,801,692
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	510	DW-33531-19-60-A-18	641,503	510,390
Subtotal For Program - WIOA National Dislocated Worker Grants / WIA National Emergency Grants				641,503	510,390
Total For Program - WIOA National Dislocated Worker Grants / WIA National Emergency Grants				4,180,613	3,312,082
Apprenticeship USA Grants	17.285	510	AP-33485-19-60-A-18	548,228	463,474
		510	AP-35104-20-60-A-18	18,936	-
Total For Program - Apprenticeship USA Grants				567,164	463,474
Occupational Safety and Health State Program	17.503	225	SP-35553-SP1	952,265	-
		225	SP-36934-SP2	1,716,399	-
Total For Program - Occupational Safety and Health State Program				2,668,664	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Consultation Agreements	17.504	225	CS35590CS1	273,898	-
		225	CS-36888-CS2	674,128	-
Total For Program - Consultation Agreements				948,026	-
Total - U.S. Department of Labor				1,385,599,655	50,671,107
<u>U.S. Department of Transportation</u>					
Airport Improvement Program	20.106	800	3-18-0000-017-2019	184,765	-
		800	3-18-0000-018-2020	415,860	-
Total For Program - Airport Improvement Program and COVID-19 Airports Programs				600,625	-
Highway Research and Development Program	20.200	800	15X0445060 - 2021	49,464	-
Total For Program - Highway Research and Development Program				49,464	-
<u>Highway Planning and Construction Cluster</u>					
Highway Planning and Construction	20.205	67	N4510.853	276,665	-
		235	N4510.828	35,700	-
		300	693JJ21930000M940INRT1700	88,609	-
		300	RT17004	131	-
		400	N4510.828	98,000	106,447
		400	N4510.853	42,000	42,000
		800	15X0R49050-0000-028	33,871	-
		800	15X0R49050-0000-028	151,654	-
		800	2019-Z480	224,488	-
		800	21MP / 21SP	1,737,888	1,737,888
		800	23 U.S.C.115	3,562	-
		800	N 4510.826	5,874,655	333,270
		800	N4510.646	18,409,290	1,923,308
		800	N4510.683	13,069,356	5,832,619
		800	N4510.742	146,782	39
		800	N4510.743	5,368,635	420,647
		800	N4510.745	4,257,982	363,298
		800	N4510.756	214,090	127,503
		800	N4510.765	445,744	259,676
		800	N4510.774	(188,810)	-
		800	N4510.788	1,076,598	117,806
		800	N4510.802	368,124	177,297
		800	N4510.812	10,380,704	669,477
		800	N4510.819	15,838,424	1,082,400
		800	N4510.828	56,740,785	3,896,527
		800	N4510.835	7,468,625	1,264,634
		800	N4510.837	86,476,773	8,298,087
		800	N4510.842	21,633,088	997,503
		800	N4510.851	83,304,557	-
		800	N4510.852	5,661,961	120,437
		800	N4510.853	523,855,649	22,497,807

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		800	N4510.858	348,069,110	11,903,168
		800	N4510.861	7,044,134	-
		800	NHTSA	33,526	-
Total For Program - Highway Planning and Construction				<u>1,218,242,350</u>	<u>62,171,838</u>
Recreational Trails Program	20.219	300	693JJ22030000Z940INRT1800	1,075	1,075
		300	693JJ22030000Z940INRT1900	62,249	62,249
		300	ESTIMATE	4,510	4,510
		300	ESTIMATE	4,851	4,851
		300	ESTIMATE	12,814	12,814
		300	ESTIMATE	24,554	24,554
		300	RT15(005)	120,589	120,589
		300	RT16002	98,051	-
		300	RT17003	229,230	-
		300	RT18002	356,509	-
		300	RT18004	40,337	40,337
		300	RT19-001	36,981	-
		300	RT19-002	38	-
		300	RT19003	240,666	-
		300	RT19-004	19,549	-
		300	RT20-001	5,008	-
		300	RT20-002	690	-
Total For Program - Recreational Trails Program				<u>1,257,701</u>	<u>270,979</u>
Federal Lands Access Program	20.224	800	23 U.S.C. 204	8,101	8,101
Total For Program - Federal Lands Access Program				<u>8,101</u>	<u>8,101</u>
Total for Cluster - Highway Planning and Construction Cluster				<u>1,219,508,152</u>	<u>62,450,918</u>
Highway Training and Education	20.215	800	15X0446060-028	59,756	-
		800	15X0446060-028	72,142	-
		800	15X0446060-028	149,999	-
Total For Program - Highway Training and Education				<u>281,897</u>	<u>-</u>
FMCSA Cluster					
Motor Carrier Safety Assistance	20.218	100	69A3602030383MCG0IN	2,335,765	-
		100	69A3602130600MCG0IN	4,185,678	-
Total For Program - Motor Carrier Safety Assistance				<u>6,521,443</u>	<u>-</u>
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	100	69A3601940230MHP0IN	165,670	-
		100	69A3602040540MH0IN	875,911	-
		800	69A3601840028MHP0IN	558,510	-
Total For Program - Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements				<u>1,600,091</u>	<u>-</u>
Total for Cluster - FMCSA Cluster				<u>8,121,534</u>	<u>-</u>

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Commercial Driver's License Program Implementation Grant	20.232	22	69A3602040448CDL0IN	73,567	-
		22	69A3602140701CDL0IN	272,073	-
		22	FM-CDL-0278-17-01-00	222,773	-
Total For Program - Commercial Driver's License Program Implementation Grant				568,413	-
Railroad Development	20.314	800	0	1,422,022	-
Total For Program - Railroad Development				1,422,022	-
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	800	SECTION 5311 AND 5340	30,727,620	26,319,858
Subtotal For Program - COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program				30,727,620	26,319,858
Formula Grants for Rural Areas and Tribal Transit Program	20.509	800	IN-2018-022-00	194,151	-
		800	IN-2019-020-00-5311	1,236,268	-
		800	IN-2021-032-00	350,240	310,807
		800	IN-2021-033-00	158,245	-
Subtotal For Program - Formula Grants for Rural Areas and Tribal Transit Program				1,938,904	310,807
Total For Program - Formula Grants for Rural Areas and Tribal Transit Program				32,666,524	26,630,665
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	800	IN-2019-013-00	(23,191)	-
		800	IN-2020-024-00	810,422	-
Total For Program - Enhanced Mobility of Seniors and Individuals with Disabilities				787,231	-
Total for Cluster - Transit Services Programs Cluster				787,231	-
Federal Transit Cluster					
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	800	IN-2020-029-00	667,513	667,513
		800	IN-2021-031-00-5339	65,347	65,347
Total For Program - Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs				732,860	732,860
Total for Cluster - Federal Transit Cluster				732,860	732,860
Highway Safety Cluster					
State and Community Highway Safety	20.600	32	69A37518300004020IN0	4,075	-
		32	69A37519300004020IN0	942,379	531,666
		32	69A37520300004020IN0	1,556,750	1,175,665
		32	69A37521300004020IN0	1,615,947	1,061,779

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		100	69A37521300004020IN0	454,052	-
		235	69A37520300004020IN0	1,501	-
Total For Program - State and Community Highway Safety				<u>4,574,704</u>	<u>2,769,110</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	32	18X920405dIN17	148,473	-
Total For Program - Alcohol Impaired Driving Countermeasures Incentive Grants I				<u>148,473</u>	<u>-</u>
Occupant Protection Incentive Grants	20.602	32	18X920405bIN17	42,268	42,268
Total For Program - Occupant Protection Incentive Grants				<u>42,268</u>	<u>42,268</u>
Incentive Grant Program to Increase Motorcycle Safety	20.612	235	18X920405fIN17	11,530	-
Total For Program - Incentive Grant Program to Increase Motorcycle Safety				<u>11,530</u>	<u>-</u>
National Priority Safety Programs	20.616	22	69A3752030000405CIN0	441,274	-
		32	69A3751830000405BINH	124,039	124,039
		32	69A3751830000405dINL	85,109	85,109
		32	69A3751930000405BINH	112,771	112,771
		32	69A3751930000405cIN0	15,667	13,902
		32	69A3751930000405dINL	183,693	180,482
		32	69A3752030000405BINH	315,235	206,165
		32	69A3752030000405DINL	1,273,310	248,431
		32	69A3752130000405BINH	139,768	62,244
		32	69A3752130000405CIN0	52,398	-
		32	69A3752130000405DINL	18,405	11,282
		32	69A3752230000405DINL	273,721	273,721
		39	69A3752130000405DINL	278,491	-
		100	69A3752130000405CIN0	255,200	-
		100	69A3752130000405DINL	296,630	-
		115	69A3751830000405dINL	(2,620)	-
		115	69A3751930000405dINL	124,966	-
		115	69A3752030000405DINL	42,095	-
		115	69A3752130000405DINL	371,577	-
		235	69A3751830000405FIN0	6,553	-
		235	69A3751930000405FIN0	22,538	-
		235	69A3752030000405FIN1	30,474	-
		235	69A3752130000405FIN1	28,602	-
		385	69A3751930000405cIN0	327	-
		400	69A3752030000405CIN0	115,974	-
Total For Program - National Priority Safety Programs				<u>4,606,197</u>	<u>1,318,146</u>
Total for Cluster - Highway Safety Cluster				<u>9,383,172</u>	<u>4,129,524</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	32	69A37518300001640INA	189,878	189,878
		32	69A37519300001640INA	213,239	213,239
		32	69A37520300001640INA	312,893	292,671
		32	69A37521300001640INA	188,340	188,340
		230	69A37521300001640INA	178,245	-
Total For Program - Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>1,082,595</u>	<u>884,128</u>

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
State Traffic Safety Information System Improvement Grants	20.610	385	18X920405cIN15	(1,238)	-
Total For Program - State Traffic Safety Information System Improvement Grants				(1,238)	-
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614	100	DTNH2217H00126	122,224	-
Total For Program - National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements				122,224	-
Pipeline Safety Program State Base Grant	20.700	200	693JK32130004PLSB	8,014	-
		200	693JK32130012PGSB	380,128	-
		200	ESTIMATE	325	-
		200	ESTIMATE	688,971	-
Total For Program - Pipeline Safety Program State Base Grant				1,077,438	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	385	693JK31940014HMEP	424,235	377,701
Total For Program - Interagency Hazardous Materials Public Sector Training and Planning Grants				424,235	377,701
State Damage Prevention Program Grants	20.720	200	693JK32140006PSDP	100,000	-
Total For Program - State Damage Prevention Program Grants				100,000	-
PHMSA Pipeline Safety Program One Call Grant	20.721	200	693JK32040005PSOC	46,738	-
		200	693JK32140036PSOC	47,952	-
Total For Program - PHMSA Pipeline Safety Program One Call Grant				94,690	-
National Infrastructure Investments	20.933	800	1510C69E50 070	7,116,085	-
		800	1520C71E50 070	2,374,279	-
		800	1520C71E50 070	11,988,288	-
		800	A249-21-G200073	13,901,486	-
		800	A249-21-G200074	13,570,649	-
Total For Program - National Infrastructure Investments				48,950,787	-
Total - U.S. Department of Transportation				1,325,972,625	95,205,796
<u>U.S. Department of Treasury</u>					
Department of Treasury - Equitable Sharing Funds	21.016	100	0	1,422,457	-
Total for Program - Department of Treasury - Equitable Sharing Funds				1,422,457	-
COVID-19 - Coronavirus Relief Fund	21.019	3	CARES Act	5,661	-
		4	CARES Act	26,578	-
		22	CARES Act	313,331	25,252
		57	CARES Act	(6,371,980)	-
		67	CARES Act	2,113,694	-
		70	CARES Act	10,383,648	-
		110	CARES Act	2,875,547	-
		340	CARES Act	2,045,419	-
		385	CARES Act	402,871	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		400	CARES Act	186,614,299	4,224,350
		410	CARES Act	1,461,633	-
		497	CARES Act	6,422,594	-
		498	CARES Act	(675,771)	-
		502	CARES Act	282,429	-
		503	CARES Act	24,527,728	-
		510	CARES Act	115,756,560	4,008,212
		512	CARES Act	3,000,000	-
		515	CARES Act	95,037	-
		719	CARES Act	17,463,144	9,811,009
Total For Program - COVID-19 - Coronavirus Relief Fund				<u>366,742,422</u>	<u>18,068,823</u>
Emergency Rental Assistance Program	21.023	57	21.023-Emergency Rental A	129,647,051	-
		57	0	<u>185,993,252</u>	<u>-</u>
Total For Program - Emergency Rental Assistance Program				<u>315,640,303</u>	<u>-</u>
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	100	0	8,780,427	-
		400	0	21,879	-
		410	0	513,583	-
		510	0	500,000,000	-
		615	0	7,619,600	-
		385	0	18,194	-
		800	0	<u>102,031,804</u>	<u>-</u>
Total For Program - COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				<u>618,985,487</u>	<u>-</u>
Total - U.S. Department of Treasury				<u>1,302,790,669</u>	<u>18,068,823</u>
<u>Equal Employment Opportunity Commission</u>					
Employment Discrimination_State and Local Fair Employment Practices Agency Contracts	30.002	258	EEC45015C0038	395	-
		258	EEC45015C0038P00004	56,200	-
		258	45310018C0046P00005	17,960	-
		258	45310018C0046	218,398	-
Total For Program - Employment Discrimination_State and Local Fair Employment Practices Agency Contracts				<u>292,953</u>	<u>-</u>
Total - Equal Employment Opportunity Commission				<u>292,953</u>	<u>-</u>
<u>General Services Administration</u>					
Donation of Federal Surplus Personal Property	39.003	61	Noncash Assistance	<u>672,425</u>	<u>-</u>
Total for Program - Donation of Federal Surplus Personal Property				<u>672,425</u>	<u>-</u>
Total - GENERAL SERVICES ADMINISTRATION				<u>672,425</u>	<u>-</u>

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
<u>Environmental Protection Agency</u>					
COVID-19 - Promotion of the Arts Partnership Agreements	45.025	705	1863296-61-20	253,470	208,404
Subtotal For Program - COVID-19 - Promotion of the Arts Partnership Agreements				253,470	208,404
Promotion of the Arts Partnership Agreements	45.025	705	16-6100-2018	100	100
		705	1863296-61-20	792,767	792,600
		705	1886879-61-21	645,478	370,878
Subtotal For Program - Promotion of the Arts Partnership Agreements				1,438,345	1,163,578
Total For Program - Promotion of the Arts Partnership Agreements				1,691,815	1,371,982
Promotion of the Humanities Division of Preservation and Access	45.149	730	PJ-50086-11	(6,455)	-
Total For Program - Promotion of the Humanities Division of Preservation and Access				(6,455)	-
COVID-19 - Grants to States	45.310	730	LS-246532-OLS-20	43,992	-
Subtotal For Program - COVID-19 - Grants to States				43,992	-
Grants to States	45.310	730	LS-246147-OLS-20	1,080,281	136,524
		730	LS-249961-OLS-21	2,423,926	145,352
		730	LS-250210-OLS-21	1,585,749	1,239,823
Subtotal For Program - Grants to States				5,089,956	1,521,699
Total For Program - Grants to States				5,133,948	1,521,699
Total - National Endowment of the Arts				6,819,308	2,893,681
<u>Small Business Administration</u>					
COVID-19 - Small Business Development Centers	59.037	705	SBAHQ20C0040	111,954	111,954
Total For Program - COVID-19 - Small Business Development Centers				111,954	111,954
Total - Small Business Administration				111,954	111,954
<u>U.S. Department of Veterans Affairs</u>					
All-Volunteer Force Educational Assistance	64.124	160	V101 (223C) P-5817	2,001	-
		160	V101(223C)	16,280	-
		160	V101(223C) FY2021	160,837	-
		160	V101(223C) FY2022	257,823	-
		160	V101(223C) P-6017	44	-
Total For Program - All-Volunteer Force Educational Assistance				436,985	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Veterans Cemetery Grants Program	64.203	160	IN-18-04	52,267	-
		160	IN-19-05	<u>299,531</u>	-
Total For Program - Veterans Cemetery Grants Program				<u>351,798</u>	-
Total - U.S. Department of Veterans Affairs				<u>788,783</u>	-
<u>Environmental Protection Agency</u>					
State Indoor Radon Grants	66.032	400	K1 - 00E13111 - 0	<u>59,942</u>	<u>56,837</u>
Total For Program - State Indoor Radon Grants				<u>59,942</u>	<u>56,837</u>
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	495	PM-98577310-0	769,760	-
		495	PM-98577311-0	<u>59,341</u>	-
Total For Program - Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				<u>829,101</u>	-
State Clean Diesel Grant Program	66.040	495	DS-00E66705-0	<u>(62,417)</u>	-
Total For Program - Diesel Emissions Reduction Act (DERA) State Grants				<u>(62,417)</u>	-
Multipurpose Grants to States and Tribes	66.204	400	AA-00E02778-0	104,540	-
		400	AA-00E03028-0	535	-
		495	AA-00E02937	66,792	-
		495	AA-00E03032-0	<u>83,893</u>	-
Total For Program - Multipurpose Grants to States and Tribes				<u>255,760</u>	-
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	495	I-00E02329	96,505	-
		495	I-00E02948-0	78,662	-
		495	I-01E02329-0	1,832	-
		495	I-02E02329-0	39,254	-
		495	I-96555712	<u>44,059</u>	-
Total For Program - Water Pollution Control State, Interstate, and Tribal Program Support				<u>260,312</u>	-
State Public Water System Supervision	66.432	400	F00E02905	<u>24,077</u>	-
Total For Program - State Public Water System Supervision				<u>24,077</u>	-
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	36	X7 00E02782	<u>30,881</u>	<u>30,881</u>
Total For Program - Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act				<u>30,881</u>	<u>30,881</u>
Assistance for Small and Disadvantaged Communities Drinking Water Grant Program (SDWA 1459A)	66.442	495	L8-00E02903	<u>210,861</u>	-
Total For Program - Assistance for Small and Disadvantaged Communities Drinking Water Grant Program (SDWA 1459A)				<u>210,861</u>	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Water Quality Management Planning	66.454	495	6-00E72021-0	68,490	68,490
		495	C6-00E72017	9,042	-
		495	C600E72018	22,289	-
		495	C6-00E72019-0	175,346	-
		495	C6-00E72020-0	140,903	-
Total For Program - Water Quality Management Planning				416,070	68,490
Nonpoint Source Implementation Grants	66.460	300	C9-97548217-0	19,344	19,344
		495	C9 - 97548220	1,066,337	783,396
		495	C9-97548216	455,955	-
		495	C9-97548217-0	541,433	-
		495	C9-97548218-0	872,757	-
		495	C9-97548219-0	321,183	-
		495	C9-97548221-0	554,517	147,643
Total For Program - Nonpoint Source Implementation Grants				3,831,526	950,383
Regional Wetland Program Development Grants	66.461	495	CD-00E03080-0	2,798	-
Total For Program - Regional Wetland Program Development Grants				2,798	-
Great Lakes Program	66.469	36	00E02376	59,396	-
		300	GL - 00E03071 - 0	25,406	-
		300	GL-00E01506-0	376,753	297,845
		300	GL-00E02703-0	32,727	-
		300	GL-00E03073-0	1,230	-
		300	GL-02E00724-4	96,802	-
		495	GL-00E01506-0	195,165	-
		495	GL00E02315	75,771	-
		495	GL-00E02913	50,837	-
		495	GL-01E00724	5,223	-
		495	GL-02E00724-4	330,273	110
Total For Program - Great Lakes Program				1,249,583	297,955
Beach Monitoring and Notification Program Implementation Grants	66.472	495	CU-09E73102	47,709	7,462
		495	CU-10E73102-0	126,306	122,351
		495	CU-11E73102-0	15,730	267
Total For Program - Beach Monitoring and Notification Program Implementation Grants				189,745	130,080
Performance Partnership Grants	66.605	400	00E02850	183,468	-
		400	40066605LBPPP21	169,031	-
		495	BG-98543216-0	1,422,278	-
		495	BG-98543217-1	10,461,956	-
Total For Program - Performance Partnership Grants				12,236,733	-
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707	400	PB-00E44709-0	(2,088)	-
Total For Program - TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals				(2,088)	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Pollution Prevention Grants Program	66.708	495	00E02367	36,353	-
Total For Program - Pollution Prevention Grants Program				36,353	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	495	V-00E02958-0	2,804	-
		495	V-07E00780-0	408,336	-
		495	V-07E00994-0	86,090	-
		495	V-08E00994	9,468	-
Total For Program - Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements				506,698	-
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804	495	L-00E49707	14,124	-
		495	L-00E49708-0	277,613	-
Total For Program - Underground Storage Tank (UST) Prevention, Detection, and Compliance Program				291,737	-
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805	495	LS - 00598122	1,245,675	-
Total For Program - Leaking Underground Storage Tank Trust Fund Corrective Action Program				1,245,675	-
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809	495	VC-07E00771-0	68,344	-
		495	VC-08E00771-0	13,857	-
Total For Program - Superfund State and Indian Tribe Core Program Cooperative Agreements				82,201	-
Total - Environmental Protection Agency				21,695,548	1,534,626
<u>U.S. Department of Energy</u>					
State Energy Program	81.041	103	DE-EE0008647	40,980	-
		266	DE-EE0007473	9,098	-
		266	DE-EE0008647	1,272,763	893,989
Total For Program - State Energy Program				1,322,841	893,989
Total - U.S. Department of Energy				1,322,841	893,989
<u>U.S. Department of Education</u>					
Adult Education - Basic Grants to States	84.002	510	V002A190014	512,025	375,663
		510	V002A200014	4,847,174	3,602,361
		510	V002A210014	6,122,661	5,887,369
		615	V002A200014	587,535	-
		615	V002A210014	8,003	-
Total For Program - Adult Education - Basic Grants to States				12,077,398	9,865,393

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Title I Grants to Local Educational Agencies	84.010	700	S010A180014	16,950,001	16,574,808
		700	S010A190014	5,866,533	5,563,505
		700	S010A200014	75,064,939	75,039,530
		700	S010A210014	139,125,495	138,814,189
Total For Program - Title I Grants to Local Educational Agencies				<u>237,006,968</u>	<u>235,992,032</u>
Migrant Education State Grant Program	84.011	700	S011A180014	1,919,781	1,892,584
		700	S011A190014	1,161,615	1,164,257
		700	S011A200014	818,463	785,515
Total For Program - Migrant Education State Grant Program				<u>3,899,859</u>	<u>3,842,356</u>
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	615	S013A180014	50,289	-
		615	S013A190014	209,667	-
		615	S013A200014	65,575	-
Total For Program - Title I State Agency Program for Neglected and Delinquent Children and Youth				<u>325,531</u>	<u>-</u>
Special Education Cluster (IDEA)					
COVID-19 - Special Education Grants to States	84.027	700	H027X210084	<u>6,535,997</u>	<u>6,535,997</u>
Subtotal For Program - COVID-19 - Special Education Grants to States				<u>6,535,997</u>	<u>6,535,997</u>
Special Education Grants to States	84.027	550	H027A200084	11,207	-
		550	H027A210084	122,279	122,279
		560	H027A170084	(194,873)	-
		560	H027A180084	(215,384)	-
		560	H027A190084	133,015	-
		560	H027A200084	135,333	-
		615	H027A160084	(12)	-
		615	H027A190084	44,329	-
		615	H027A200084	68,487	-
		700	H027A180084	549,808	543,764
		700	H027A190084	24,442,774	17,006,969
		700	H027A200084	120,990,710	112,585,207
		700	H027A210084	118,055,075	116,905,265
Subtotal For Program - Special Education Grants to States				<u>264,142,748</u>	<u>247,163,484</u>
Total For Program - Special Education Grants to States				<u>270,678,745</u>	<u>253,699,481</u>
COVID-19 - Special Education Preschool Grants	84.173	700	H173X210104	<u>493,272</u>	<u>493,272</u>
Subtotal For Program - COVID-19 - Special Education Preschool Grants				<u>493,272</u>	<u>493,272</u>
Special Education Preschool Grants	84.173	700	H173A180104	383,245	383,245
		700	H173A190104	847,867	847,867

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		700	H173A200104	3,132,903	3,132,903
		700	H173A210104	4,363,344	4,363,344
Subtotal For Program - Special Education Preschool Grants				8,727,359	8,727,359
Total For Program - Special Education Preschool Grants				9,220,631	9,220,631
Total for Cluster - Special Education Cluster (IDEA)				279,899,376	262,920,112
Career and Technical Education -- Basic Grants to States	84.048	36	V048A200014	21,264	-
		36	V048A210014	140,000	-
		512	V048A190014	642,896	642,896
		512	V048A200014	11,310,468	11,072,037
		512	V048A210014	17,199,291	16,571,957
		615	V048A200014	80,338	-
		615	V048A210014	149,608	-
Total For Program - Career and Technical Education -- Basic Grants to States				29,543,865	28,286,890
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	497	62110	(165,773)	-
		497	62110	18,334	-
		497	62110	1,164,239	-
		497	H126A200019	12,124,340	-
		497	H126A210019 - 21A	37,761,126	-
		497	H126A220019 - 22B	3,532,705	-
		510	H126A200019	12,773	12,773
		510	H126A210019 - 21A	1,406,175	1,443,844
Total For Program - Rehabilitation Services Vocational Rehabilitation Grants to States				55,853,919	1,456,617
Migrant Education Coordination Program	84.144	700	S144F200014	3,288	3,288
		700	S144F210014	52,712	52,712
Total For Program - Migrant Education Coordination Program				56,000	56,000
Rehabilitation Services Client Assistance Program	84.161	44	H161A200015	48,656	-
		44	H161A210015	164,362	-
Total For Program - Rehabilitation Services Client Assistance Program				213,018	-
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177	497	H177B200014 - 20B	(2,598)	-
		497	H177B210014 - 21A	282,118	-
		497	H177B220014 - 22B	390,311	-
Total For Program - Rehabilitation Services Independent Living Services for Older Individuals Who are Blind				669,831	-
COVID-19 - Special Education-Grants for Infants and Families	84.181	497	H181X210030	2,799,002	14,851
Subtotal For Program - COVID-19 - Special Education-Grants for Infants and Families				2,799,002	14,851

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Special Education-Grants for Infants and Families	84.181	497	H181A200030	3,619,110	-
			H181A210030	57,106	-
Subtotal For Program - Special Education-Grants for Infants and Families				3,676,216	-
Total For Program - Special Education-Grants for Infants and Families				6,475,218	14,851
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187	497	H187A200020	11,725	-
			H187A210020	43,053	-
			H187A220020-22B	143,710	-
			H187B210020	28,449	-
			H187B220020-22B	165,025	-
Total For Program - Supported Employment Services for Individuals with the Most Significant Disabilities				391,962	-
Education for Homeless Children and Youth	84.196	700	S196A190015	125,394	122,459
			S196A200015	905,794	876,229
			S196A210015	482,810	470,618
Total For Program - Education for Homeless Children and Youth				1,513,998	1,469,306
Program of Protection and Advocacy of Individual Rights	84.240	44	60410	6	-
			H240A190015	49	-
			H240A200015	140,526	-
			H240A210015	268,465	-
Total For Program - Program of Protection and Advocacy of Individual Rights				409,046	-
Charter Schools	84.282	700	S282D190002	4,501,238	4,360,362
			U282A170017	10,203,900	10,072,611
			U282A170017 - 20	4,482	-
			U282A170017 - 21	29,097	-
Total For Program - Charter Schools				14,738,717	14,432,973
Twenty-First Century Community Learning Centers	84.287	700	S287C180014	515,371	416,285
			S287C190014	4,812,901	4,628,783
			S287C200014	10,756,586	10,011,672
			S287C210014	5,488,982	5,176,558
Total For Program - Twenty-First Century Community Learning Centers				21,573,840	20,233,298
Special Education - State Personnel Development	84.323	700	H323A150004	690,977	677,784
			H323A200001	1,109,701	1,085,082
Total For Program - Special Education - State Personnel Development				1,800,678	1,762,866
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	719	P334S160023	544,468	266,681
Total For Program - Gaining Early Awareness and Readiness for Undergraduate Programs				544,468	266,681
Rural Education	84.358	700	S358B180014	246,496	246,496
			S358B190014	80,630	80,493

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		700	S358B200014	783,249	783,249
		700	S358B210014	253,853	253,853
Total For Program - Rural Education				1,364,228	1,364,091
English Language Acquisition State Grants	84.365	700	S365A180014	779,169	715,336
		700	S365A190014	996,784	1,004,616
		700	S365A200014	3,565,387	3,549,817
		700	S365A210014	1,636,892	1,635,571
Total For Program - English Language Acquisition State Grants				6,978,232	6,905,340
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	700	S367A180013	7,794,444	7,382,547
		700	S367A190013	7,638,014	6,444,604
		700	S367A20013-20A	19,114,099	19,053,407
		700	S367A210013	5,459,291	5,331,421
Total For Program - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				40,005,848	38,211,979
Grants for State Assessments and Related Activities	84.369	700	S369A180015	124,410	-
		700	S369A190015	2,306,613	-
		700	S369A210015	33,143	-
Total For Program - Grants for State Assessments and Related Activities				2,464,166	-
Statewide Longitudinal Data Systems	84.372	60	R372A200027	89,936	-
		700	R372A200027	1,220,477	-
Total For Program - Statewide Longitudinal Data Systems				1,310,413	-
2016 School Improvement Grant	84.377	700	S377A160015	2,046,428	2,046,428
Total For Program - 2016 School Improvement Grant				2,046,428	2,046,428
Student Support and Academic Enrichment Program	84.424	700	S424A180015	3,165,768	3,062,649
		700	S424A190015	4,069,023	4,197,397
		700	S424A200015	7,923,134	7,533,142
		700	S424A210015	2,967,324	2,905,128
		700	S424D200003	344,616	-
Total For Program - Student Support and Academic Enrichment Program				18,469,865	17,698,316
COVID-19 - Education Stabilization Fund					
COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C	700	S425C200018	20,098,275	19,982,275
		700	S425C210018	900,000	-
		719	S425C210018	2,534,661	2,456,861
Total For Program - COVID-19 - Governor's Emergency Education Relief (GEER) Fund				23,532,936	22,439,136

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	512	S425D210013	253,043	253,043
		700	S425D200013	59,146,608	57,991,728
		700	S425D210013	<u>331,998,004</u>	<u>326,743,446</u>
Total For Program - COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund				<u>391,397,655</u>	<u>384,988,217</u>
COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 – Emergency Assistance to Non-Public Schools (CRRSA EANS) program	84.425R	700	S425R210038	<u>47,464,948</u>	<u>-</u>
Total For Program - COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 – Emergency Assistance to Non-Public Schools (CRRSA EANS) program				<u>47,464,948</u>	<u>-</u>
COVID-19 - American Rescue Plan -Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	700	S425U210013	<u>288,493,450</u>	<u>286,242,526</u>
Total For Program - COVID-19 - American Rescue Plan -Elementary and Secondary School Emergency Relief (ARP ESSER)				<u>288,493,450</u>	<u>286,242,526</u>
COVID-19 - American Rescue Plan -Emergency Assistance to Non-Public Schools (ARP EANS) program	84.425V	700	S425V210038	<u>10,948</u>	<u>-</u>
Total For Program - COVID-19 - American Rescue Plan -Emergency Assistance to Non-Public Schools (ARP EANS) program				<u>10,948</u>	<u>-</u>
Total For Program - COVID-19 - Education Stabilization Fund				<u>750,899,937</u>	<u>693,669,879</u>
COVID-19 - Randolph-Sheppard – Financial Relief and Restoration Payments	84.426	497	H426A210019	<u>351,275</u>	<u>-</u>
Subtotal For Program - COVID-19 - Randolph-Sheppard – Financial Relief and Restoration Payments				<u>351,275</u>	<u>-</u>
Randolph Sheppard - Financial Relief and Restoration Payments	84.426	700	S425W210015	<u>518,947</u>	<u>326,155</u>
Subtotal For Program - Randolph-Sheppard – Financial Relief and Restoration Payments				<u>518,947</u>	<u>326,155</u>
Total For Program - Randolph-Sheppard – Financial Relief and Restoration Payments				<u>870,222</u>	<u>326,155</u>
Total - U.S. Department of Education				<u>1,491,403,031</u>	<u>1,340,821,563</u>
<u>U.S. Election Assistance Commission</u>					
Help America Vote Act Requirements Payments	90.401	63	60300	43	-
		63	IN0809RP01	188	-
		63	IN10RP01	<u>61</u>	<u>-</u>
Total For Program - Help America Vote Act Requirements Payments				<u>292</u>	<u>-</u>
COVID-19 - 2018 HAVA Election Security Grants	90.404	40	IN20101CARES	<u>(2,820)</u>	<u>-</u>
Subtotal For Program - COVID-19 - 2018 HAVA Election Security Grants				<u>(2,820)</u>	<u>-</u>

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
2018 HAVA Election Security Grants	90.404	40	IN20101001	346,281	-
Subtotal For Program - 2018 HAVA Election Security Grants				346,281	-
Total For Program - 2018 HAVA Election Security Grants				343,461	-
Total - U.S. Election Assistance Commission				343,753	-
<u>U.S. Department of Health and Human Services</u>					
DASIS-State Outcome Measurement and Management System -Contractor	93.U01	410	62130	30,045	-
Total For Program - DASIS-State Outcome Measurement and Management System -Contractor				30,045	-
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	498	2101INOAEA-01	55,655	55,655
		498	ESTIMATE	46,166	46,166
Total For Program - Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation				101,821	101,821
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	498	2001INOMC3-00	84,873	29,359
Subtotal For Program - COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				84,873	29,359
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	498	2101INOAOM-02	119,193	91,424
		498	ESTIMATE	210,732	141,070
Subtotal For Program - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				329,925	232,494
Total For Program - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				414,798	261,853
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	498	2001INOAPH-03	214,332	214,332
		498	2101INOAPH-02	133,733	124,141
		498	ESTIMATE	109,032	95,389
Total For Program - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				457,097	433,862
<u>Aging Cluster</u>					
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	498	2101INSSC6-00	4	-
		498	2101INVAC5-00	107,435	104,847
Subtotal For Program - COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers				107,439	104,847

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	498	2001INOASS-03	3,065,461	3,065,461
			2101INOASS-02	2,393,104	2,319,154
			ESTIMATE	1,927,499	1,759,570
			ESTIMATE	3,794,087	3,661,234
Subtotal For Program - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers				<u>11,180,151</u>	<u>10,805,419</u>
Total For Program - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers				<u>11,287,590</u>	<u>10,910,266</u>
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	498	2001INHDC3-00	89,362	89,362
			2101INCMC6-00	3	-
			2101INHDC5-00	2,690,832	2,690,832
			2101INHDC6-00	4	-
Subtotal For Program - COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services				<u>2,780,201</u>	<u>2,780,194</u>
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	498	2001INOACM-04	1,474,370	1,474,370
			2001INOACM-04	3,182,920	3,182,920
			2101INOACM-03	3,519,801	3,427,810
			2101INOAHDC-03	2,641,738	2,591,027
			ESTIMATE	1,309,498	1,216,849
			Subtotal For Program - Special Programs for the Aging, Title III, Part C, Nutrition Services		
Total For Program - Special Programs for the Aging, Title III, Part C, Nutrition Services				<u>14,908,528</u>	<u>14,673,170</u>
Nutrition Services Incentive Program	93.053	498	2001INOANS-04	102,724	102,724
			2101INOANS-02	602,506	602,506
			ESTIMATE	615,234	615,234
Total For Program - Nutrition Services Incentive Program				<u>1,320,464</u>	<u>1,320,464</u>
Total for Cluster - Aging Cluster				<u>27,516,582</u>	<u>26,903,900</u>
COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	498	90NWC50050-01-00	45,768	43,456
Subtotal For Program - COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects				<u>45,768</u>	<u>43,456</u>
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	498	90NWC0001-01-00	78,676	78,676
			90NWC30036-01-00	365,572	186,695
Subtotal For Program - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects				<u>444,248</u>	<u>265,371</u>
Total For Program - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects				<u>490,016</u>	<u>308,827</u>

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	498	2101INFCC6-00	1	-
Subtotal For Program - COVID-19 - National Family Caregiver Support, Title III, Part E				<u>1</u>	<u>-</u>
National Family Caregiver Support, Title III, Part E	93.052	498	2001INFCC3-00	11,600	11,600
		498	2001INOAFC-03	1,028,425	1,028,425
		498	2101INOAFC-02	1,314,820	1,277,065
		498	ESTIMATE	<u>543,994</u>	<u>478,198</u>
Subtotal For Program - National Family Caregiver Support, Title III, Part E				<u>2,898,839</u>	<u>2,795,288</u>
Total For Program - National Family Caregiver Support, Title III, Part E				<u>2,898,840</u>	<u>2,795,288</u>
Public Health Emergency Preparedness	93.069	400	1 NU90TP921933-01-00	(24,469)	(35,449)
		400	1 NU90TP922052-01-00	1,853,070	851,875
		400	5 NU90TP922052-02-00	5,648,850	1,457,424
		400	6 NU90TP922052-03-02	<u>7,436,926</u>	<u>2,100,069</u>
Total For Program - Public Health Emergency Preparedness				<u>14,914,377</u>	<u>4,373,919</u>
Environmental Public Health and Emergency Response	93.070	400	1 NUE1EH001382-01-00	7,581	2,200
		400	1 NUE1EH001448-01-00	10,420	-
		400	5 NUE1EH001382-03-00	281,363	109,245
		400	5 NUE1EH001448-02-00	13,158	-
		400	5 NUE2EH001322-04-00	(20,531)	-
		400	5 NUE2EH001322-05-00	17,537	-
		400	NUE1EH001382-02-00	560,442	241,407
		700	5 NUE1EH001382-03-00	3,900	-
		700	NUE1EH001382-02-00	<u>9,794</u>	<u>-</u>
Total For Program - Environmental Public Health and Emergency Response				<u>883,664</u>	<u>352,852</u>
Medicare Enrollment Assistance Program	93.071	210	1801INMIAA-00	1,790	-
		210	1801INMIDR-00	3,120	-
		210	1801INMISH-00	29,329	-
		210	2001INMIAA-00	52,713	-
		210	2001INMIDR-00	35,063	-
		210	2001INMISH-00	257,838	-
		210	2101INMIAA-00	12,390	-
		210	2101INMIDR-00	1,860	-
		210	2101INMISH-00	<u>8,969</u>	<u>-</u>
Total For Program - Medicare Enrollment Assistance Program				<u>403,072</u>	<u>-</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	400	1 NU90TP921933-01-00	5,837	-
Total For Program - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				<u>5,837</u>	<u>-</u>

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	400	5 NU87PS004317-04-00	71,741	71,470
Total For Program - Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance				71,741	71,470
Advancing System Improvements for Key Issues in Women's Health	93.088	400	1 ASTWH210097-01-00	38,989	-
Total For Program - Advancing System Improvements for Key Issues in Women's Health				38,989	-
Guardianship Assistance	93.090	502	2101INGARD	119,009	-
		502	2201INGARD	651,077	-
Total For Program - Guardianship Assistance				770,086	-
Food and Drug Administration Research	93.103	36	1U2FFD007404-01	70,889	-
		36	5U18FD005921-05	1,205	-
		351	G-2010-02673	2,217	-
		351	G-2110-03074	1,205	-
		351	G-ME-2103-02828	21,195	-
		400	1U19FD007109-01	781,190	-
		400	1U2FFD007404-01	355,760	4,067
		400	5U18FD005921-03	(93)	-
		400	5U18FD005921-04	(2,000)	-
		400	5U18FD005921-05	402,523	103,867
		400	5U18FD006285-03	2,190	(2,000)
		400	5U19FD007109-02	130,426	-
Total For Program - Food and Drug Administration Research				1,766,707	105,934
Maternal and Child Health Federal Consolidated Programs	93.110	410	1 U4AMC44240-01-00	247,329	245,140
Total For Program - Maternal and Child Health Federal Consolidated Programs				247,329	245,140
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	400	6 NU52PS910179-02-01	858,027	466,034
Total For Program - Project Grants and Cooperative Agreements for Tuberculosis Control Programs				858,027	466,034
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130	400	5 U68HP11487-13-00	52,160	-
		400	5 U68HP11487-14-00	29,276	-
Total For Program - Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices				81,436	-
COVID-19 - Injury Prevention and Control Research and State and Community Based Programs	93.136	400	1 NUF2CE002473-01-00	(772)	(772)
Subtotal For Program - COVID-19 - Injury Prevention and Control Research and State and Community Based Programs				(772)	(772)
Injury Prevention and Control Research and State and Community Based Programs	93.136	250	NU17CE924990-01	233,218	-
		400	1 NU17CE924946-01-00	52,030	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		400	5 NU17CE924946-02-00	238,482	-
		400	5 NU17CE924990-02-00	4,425,125	2,359,174
		400	5 NU17CE924990-03-00	3,555,983	1,610,856
		400	5 NUF2CE00243-02-00	168,211	161,201
		400	5 NUF2CE00243-03-00	563,275	496,316
		400	5 NUF2CE002473-04-00	75,450	48,586
		400	NU17CE924946-03-00	174,141	12,098
		400	NU17CE924990-01	1,107,104	702,516
		400	NUF2CE002413-05-00	(260,550)	(236,671)
		700	5 NU17CE924990-02-00	15,460	15,460
		700	NU17CE924990-01	27,299	27,299
Subtotal For Program - Injury Prevention and Control Research and State and Community Based Programs				<u>10,375,228</u>	<u>5,196,835</u>
Total For Program - Injury Prevention and Control Research and State and Community Based Programs				<u>10,374,456</u>	<u>5,196,063</u>
Protection and Advocacy for Individuals with Mental Illness	93.138	44	1X98SM082531-01	87	-
		44	1X98SM083845-01	376,832	-
		44	1X98SM085931-01	195,015	-
Total For Program - Protection and Advocacy for Individuals with Mental Illness				<u>571,934</u>	<u>-</u>
Projects for Assistance in Transition from Homelessness (PATH)	93.150	410	1X06SM083725-01	431,344	38,301
		410	1X06SM085822-01	603,132	5,089
Total For Program - Projects for Assistance in Transition from Homelessness (PATH)				<u>1,034,476</u>	<u>43,390</u>
Rural Health Research Centers	93.155	400	1 H3LRH42212-01-00	10,116,659	10,116,659
Total For Program - Rural Health Research Centers				<u>10,116,659</u>	<u>10,116,659</u>
Grants to States for Loan Repayment	93.165	400	5 H56HP31918-02-00	25,807	25,807
		400	5 H56HP31918-03-00	120,000	120,000
		400	5 H56HP31918-04-00	150,000	150,000
Total For Program - Grants to States for Loan Repayment				<u>295,807</u>	<u>295,807</u>
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	(255)	-
		400	1 NUE2EH001452-01-00	255,483	-
		400	6 NUE2EH001379-02	332,857	-
		400	NUE2EH001379-01-01	1,654	-
Total For Program - Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children				<u>589,739</u>	<u>-</u>
Traumatic Brain Injury State Demonstration Grant Program	93.234	400	90TBSG0034-02-00	33,315	33,315
		400	90TBSG0064-01-00	9,110	9,110
Total For Program - Traumatic Brain Injury State Demonstration Grant Program				<u>42,425</u>	<u>42,425</u>

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	400	2001INSRAE	717,356	717,356
Total For Program - Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program				717,356	717,356
State Rural Hospital Flexibility Program	93.241	400	1 U2WRH33300-01-00	623	-
		400	4 H54RH00042-19-02	9,992	-
		400	6 U2WRH33300-03-01	261,640	238,318
Total For Program - State Rural Hospital Flexibility Program				272,255	238,318
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	400	1H79SP080298-01	(1,125)	-
		400	1H79TI084538-01	510,428	213,342
		400	5H79SM080232-03	1,762,362	1,645,416
		400	5H79SM080232-04	1,013,857	1,013,752
		400	5H79SP080298-03	168,983	66,460
		400	5H79SP080298-04	425,436	123,339
		410	1H79SM080382-01	104,094	104,094
		410	1H79SM082113-01	431,699	-
		410	1H79SM082699-01	805,235	-
		410	1H79SM085313-01	10,218	-
		410	1H79SM086058-01	2,551	-
		410	1H79TI084179-01	44,605	43,967
		410	5H79SM080975-03	24,974	-
		410	5H79SM080975-04	5,354	-
		410	5H79SM082699-02	90,990	-
		410	H79SM082113	20,540	-
		410	SC-3039.1-XX-01	20,931	-
		700	1H79SM084660	28,939	-
		700	1H79SM085313-01	299,573	247,062
		700	5H79SM080975-02	3	-
		700	5H79SM080975-03	880,753	687,873
		700	5H79SM080975-04	351,377	254,055
Total For Program - Substance Abuse and Mental Health Services Projects of Regional and National Significance				7,001,777	4,399,360
Early Hearing Detection and Intervention	93.251	400	2 H61MC236400900	137,655	-
		400	5 H61MC23640-08-00	550	-
		400	5 H61MC23640-10-00	214,669	20,000
		400	5 H61MC23640-11-00	34,763	-
Total For Program - Early Hearing Detection and Intervention				387,637	20,000
COVID-19 - Immunization Cooperative Agreements	93.268	400	6 NH23IP922631-01-01	499,909	(336,072)
		400	6 NH23IP922631-02-02	1,672,810	1,134,455
		400	6 NH23IP922631-02-03	20,669,663	8,307,099
		400	6 NH23IP922631-02-04	11,727,071	-
Subtotal For Program - COVID-19 - Immunization Cooperative Agreements				34,569,453	9,105,482

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Immunization Cooperative Agreements	93.268	400	1 NH23IP922631-01-00	14,457	(6,457)
			400 5 NH23IP922631-02-00	3,118,540	1,318,187
			400 5 NH23IP922631-03-00	4,582,012	612,620
Subtotal For Program - Immunization Cooperative Agreements				7,715,009	1,924,350
Total For Program - Immunization Cooperative Agreements				42,284,462	11,029,832
Viral Hepatitis Prevention and Control	93.270	400	1 NU51PS005165-01-00	230,484	44,520
			400 5 NU51PS005083-02-00	1,924	-
			400 5 NU51PS005083-03-00	108	-
			400 5 NU51PS005083-04-00	63,322	-
			400 5 NU51PS005126-04-00	203,485	-
			400 5 NU51PS005165-02-00	17,662	-
Total For Program - Viral Hepatitis Prevention and Control				516,985	44,520
Drug Abuse and Addiction Research Programs	93.279	22	5UG1DA050070-03	1,291	-
Total For Program - Drug Abuse and Addiction Research Programs				1,291	-
Pass Through Grant from The Indiana Hemophilia & Thrombosis CenterMCH is working with IHTC related to CDC DD20-2003 cooperative agreement.	93.283	400	0	20,000	-
Total For Program - Pass Through Grant from The Indiana Hemophilia & Thrombosis CenterMCH is working with IHTC related to CDC DD20-2003 cooperative agreement.				20,000	-
2019 EMPOWERED- Enhancing Minority Partnership Opportunities; Working to Eliminate Racial and Ethnic Disparities	93.296	400	5 STTMP151116-05-00	33,949	-
Total For Program - 2019 EMPOWERED- Enhancing Minority Partnership Opportunities; Working to Eliminate Racial and Ethnic Disparities				33,949	-
Teenage Pregnancy Prevention Program	93.297	400	1 TP1AH000241-01-00	920,993	777,398
			400 5 TP1AH000241-02-00	955,542	941,478
Total For Program - Teenage Pregnancy Prevention Program				1,876,535	1,718,876
Small Rural Hospital Improvement Grant Program	93.301	400	5 H3HRH000031900	278,813	278,813
			400 6 H3HRH00003-20-01	366,557	366,557
Total For Program - Small Rural Hospital Improvement Grant Program				645,370	645,370
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305	400	5 NU58DP005989-04-03	56	-
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)				56	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	400	1 NU50DD000088-01-00	7,577	-
		400	5 NU50DD000088-02-00	104,380	-
Total For Program - Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program				111,957	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	400	6 NU50CK000503-01-04	3,974,824	-
		400	6 NU50CK000503-01-05	29,549,768	7,303,983
		400	6 NU50CK000503-01-06	617,230	200,564
		400	6 NU50CK000503-02-03	289,036	-
		400	6 NU50CK000503-02-04	67,371,265	321,327
		400	6 NU50CK000503-02-06	23,636,720	6,776,553
		400	6 NU50CK000503-02-08	102,843	-
		400	6 NU50CK000503-03-01	7,553	-
		400	6 NU50CK000503-03-01	205,148	-
		Subtotal For Program - COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	351	5 NU50CK000503-02	258	-
		351	5 NU50CK000503-03-00	25	-
		400	1 NU50CK000503-01-00	37,182	19,120
		400	5 NU50CK000503-02	621,111	93,226
		400	5 NU50CK000503-03-00	975,380	5,701
		400	EST-6 NU50CK000395-05-03	268	-
		400	5 NU50CK000503-03-00		
Subtotal For Program - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				1,634,224	118,047
Total For Program - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				127,388,611	14,720,474
State Health Insurance Assistance Program	93.324	210	90SAPG0103-01-01	109,022	-
		210	90SAPG0103-02-00	759,837	-
		210	90SAPG0103-03-00	23,813	-
		210	90SHPH0020-01-00	2,535	-
Total For Program - State Health Insurance Assistance Program				895,207	-
Behavioral Risk Factor Surveillance System	93.336	400	1 NU58DP006874-01	434,214	-
		400	5 NU58DP006874-02-00	531,167	-
Total For Program - Behavioral Risk Factor Surveillance System				965,381	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	400	6 NU90TP922084-01-03	85,471	-
Subtotal For Program - COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				85,471	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	400	1 NU90TP922179-01-00	10,711,023	3,339,461
		400	CDC-RFA-TP18-1802	23	-
Subtotal For Program - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				<u>10,711,046</u>	<u>3,339,461</u>
Total For Program - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				<u>10,796,517</u>	<u>3,339,461</u>
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367	400	1U18FD006383-01	(1,455)	-
		400	5U18FD006383-02	12,487	-
		400	5U18FD006383-03	299,830	-
		400	5U18FD006383-04	156,271	-
Total For Program - Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs				<u>467,133</u>	<u>-</u>
ACL Independent Living State Grants	93.369	497	2101INILSG-01	159,999	-
		497	2201INILSG-02	65,056	-
Total For Program - ACL Independent Living State Grants				<u>225,055</u>	<u>-</u>
National and State Tobacco Control Program	93.387	400	1 NU58DP006788-01-00	1,029,117	-
		400	5 NU58DP006788-02-00	1,764,917	-
		400	5 NU58DP006788-03-00	109,170	-
Total For Program - National and State Tobacco Control Program				<u>2,903,204</u>	<u>-</u>
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	400	1 NH75OT000073-01-00	13,207,531	11,418,199
				<u>13,207,531</u>	<u>11,418,199</u>
Total For Program - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises				<u>13,207,531</u>	<u>11,418,199</u>
The State Flexibility to Stabilize the Market Grant Program	93.413	210	1 PRPPR180134-01-00	94,007	-
Total For Program - The State Flexibility to Stabilize the Market Grant Program				<u>94,007</u>	<u>-</u>
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	400	5 NU58DP006525-02-00	29,356	15,471
		400	5 NU58DP006525-03-00	942,437	465,309
		400	6 NU58DP006525-01-01	57	-
		400	NU58DP006525-04-00	737,410	301,231
Total For Program - Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke				<u>1,709,260</u>	<u>782,011</u>

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436	400	5 NU58DP006640-02-00	28,252	22,406
		400	5 NU58DP006640-04-00	182,066	123,328
		400	6 NU58DP006640-03-00	(112)	-
Total For Program - WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)				<u>210,206</u>	<u>145,734</u>
FY20 and 21 Federal Contract INDIANA FOOD INSPECTIONS	93.448	400	HHSF223201810094C	15,971	-
Total For Program - FY20 and 21 Federal Contract INDIANA FOOD INSPECTIONS				<u>15,971</u>	<u>-</u>
ACL Assistive Technology	93.464	497	2001INATSG-03	275,049	46,939
		497	2201INATSG-01	200,598	200,598
Total For Program - ACL Assistive Technology				<u>475,647</u>	<u>247,537</u>
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478	400	1 NU58DP006695-01-00	160,928	-
		400	5 NU58DP006695-03-00	149,984	-
		400	6 NU58DP006695-02-01	312,907	-
Total For Program - Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees				<u>623,819</u>	<u>-</u>
National Harm Reduction Technical Assistance and Syringe Services Program (SSP) Monitoring and Evaluation Funding Opportunity	93.488	400	/HHSF223201810094C/P00004	2,185	-
Total For Program - National Harm Reduction Technical Assistance and Syringe Services Program (SSP) Monitoring and Evaluation Funding Opportunity				<u>2,185</u>	<u>-</u>
Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	93.497	32	220IINFSC6	4,081	2,071
Total For Program - Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports				<u>4,081</u>	<u>2,071</u>
Provider Relief Fund	93.498	570	PRF20200001	8,066,272	-
Total For Program - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution				<u>8,066,272</u>	<u>-</u>
COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program	93.556	502	2101INFPSC	175,407	-
Subtotal For Program - COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program				<u>175,407</u>	<u>-</u>
MaryLee Allen Promoting Safe and Stable Families Program	93.556	502	2001INFFTA	5,409,080	-
		502	2001INPKIN	117,140	-
		502	2101INFPSS	2,773,772	-
		502	2101INKSNP	250,321	-
		502	2101INPKIN	126,571	-
		502	2102INFPCV	318,460	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		502	2201INFPSS	3,074,823	-
		502	2001INFPSS	24,962	-
		502	2002INFPVCV	70,700	-
Subtotal For Program - MaryLee Allen Promoting Safe and Stable Families Program				12,165,829	-
Total For Program - MaryLee Allen Promoting Safe and Stable Families Program				12,341,236	-
COVID-19 - Temporary Assistance for Needy Families	93.558	500	TANF-ACF-PI-2021-02	6,626,637	7,042
Subtotal For Program - COVID-19 - Temporary Assistance for Needy Families				6,626,637	7,042
Temporary Assistance for Needy Families	93.558	400	2101INTANF	4,085,313	1,835,313
		400	2201INTANF	569,222	373,439
		500	1502INTANF	9,007	-
		500	1601INTANF	43,359	-
		500	1701INTANF	86,008	-
		500	1801INTANF	2,774	-
		500	1901INTANF	1,377,290	-
		500	2001INTANF	1,579,593	-
		500	2101INTANF	23,669,901	-
		500	2201INTANF	19,172,458	-
		502	2101INTANF	17,907,779	-
		502	2201INTANF	21,507,312	-
		510	1901INTANF	60,479	60,479
		510	2001INTANF	155,616	155,223
		510	2101INTANF	265,154	271,054
Subtotal For Program - Temporary Assistance for Needy Families				90,491,265	2,695,508
Total For Program - Temporary Assistance for Needy Families				97,117,902	2,702,550
Child Support Enforcement	93.563	22	2101INCSES	1,583,343	-
		22	EST-2201INCSES	5,027,801	-
		502	1204IN4005	2,082,874	-
		502	1304IN4005	2,588,240	1,433,596
		502	1404IN4005	2,170,610	-
		502	1504INCSES	1,914,632	-
		502	1604INCEST	1,650,976	-
		502	1604INCSES	(198,495)	-
		502	1704INCEST	443,909	-
		502	1804INCSES	(40,869)	-
		502	1901INCEST	2,672,040	1,897,478
		502	2001INCEST	5,954,504	5,954,504
		502	2001INCSES	(4,657,872)	(4,671,592)
		502	2101INCEST	3,776,025	3,746,834
		502	2101INCSES	20,184,993	7,535,059
		502	2201INCSES	32,800,219	16,788,652
Total For Program - Child Support Enforcement				77,952,930	32,684,531
Child Support Enforcement Research	93.564	502	90FD0223-01-00	88,303	-
Total For Program - Child Support Enforcement Research				88,303	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
COVID-19 - Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	500	2001INRSOC	41,331	41,331
		700	2001INRSOC	78,512	78,188
Subtotal For Program - COVID-19 - Refugee and Entrant Assistance State/Replacement Designee Administered Programs				119,843	119,519
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	400	2101INRCMA	200,297	147,590
		400	2201INRCMA	34,962	25,027
		500	1901INRSOC	37,659	-
		500	2001INRSOC	636,242	374,754
		500	2101INRCMA	393,960	-
		500	2101INRSSS	408,856	560,381
		500	2201INRCMA	1,630,029	-
		500	2201INRSSS	268,068	399,879
		700	2101INRSSS	131,667	130,151
		700	2201INRSSS	32,424	32,424
Subtotal For Program - Refugee and Entrant Assistance State/Replacement Designee Administered Programs				3,774,164	1,670,206
Total For Program - Refugee and Entrant Assistance State/Replacement Designee Administered Programs				3,894,007	1,789,725
CCDF Cluster					
COVID-19 - Child Care and Development Block Grant	93.575	501	2001INCCC3	5,425,134	242,804
		501	2101INCCC5	77,116,120	10,140
		501	2201INTANF	1,000,000	-
		718	2101INCCC5	7,433,547	7,433,547
Subtotal For Program - COVID-19 - Child Care and Development Block Grant				90,974,801	7,686,491
Child Care and Development Block Grant	93.575	501	2001INCCDF	9,748,341	-
		501	2101INCCDF	31,809,791	-
		501	2101INCDC6	2,758,172	1,974,955
		501	2101INCS6	506,864,029	2,623,063
		501	2101INTANF	40,373,464	-
		501	2201INTANF	41,923,077	-
		501	2201INCCDD	33,612,055	-
		501	G-1901INCCDD	923,454	-
Subtotal For Program - Child Care and Development Block Grant				668,012,383	4,598,018
Total For Program - Child Care and Development Block Grant				758,987,184	12,284,509
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	501	2001INCCDF	1,495,521	-
		501	2101INCCDF	14,247,413	-
		501	2101INCCDF	26,181,999	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		501	2201INCCDF	26,181,999	-
		501	2201INCCDM	40,836,284	-
Total For Program - Child Care Mandatory and Matching Funds of the Child Care and Development Fund				108,943,216	-
Total for Cluster - CCDF Cluster				867,930,400	12,284,509
State Court Improvement Program	93.586	22	2001INSCID	74,705	7,600
		22	2001INSCIP	76,687	31,880
		22	2001INSCIT	145,567	26,788
		22	2101INSCIC	50,565	19,907
		22	2101INSCID	86,178	240
		22	2101INSCIP	99,319	24,901
		22	2101INSCIT	9,797	6,260
Total For Program - State Court Improvement Program				542,818	117,576
Community-Based Child Abuse Prevention Grants	93.590	502	2002INBCAP	176,676	-
		502	2002INBCC6	4,715,901	-
		502	2102INBCAP	546,524	-
Total For Program - Community-Based Child Abuse Prevention Grants				5,439,101	-
Grants to States for Access and Visitation Programs	93.597	502	2002INSAVP	90,809	-
		502	2102INSAVP	38,949	-
Total For Program - Grants to States for Access and Visitation Programs				129,758	-
Chafee Education and Training Vouchers Program (ETV)	93.599	502	2102INCETV	1,199,955	-
		502	2102INETVC	1,221,058	-
		502	2202INCETV	76,442	-
		502	2002INCETV	410,619	-
Total For Program - Chafee Education and Training Vouchers Program (ETV)				2,908,074	-
Head Start Cluster					
Head Start	93.600	501	05CD004040-05-01	90,429	6,552
		501	05CD004098-01-00	108,010	-
		501	D5CD004040-04-00	3,504	-
Total For Program - Head Start				201,943	6,552
Total for Cluster - Head Start Cluster				201,943	6,552
Adoption and Legal Guardianship Incentive Payments	93.603	502	1802INAIPP	1,155,202	-
		502	1902INAIPP	2,232,814	-
		502	2002INAIPP	2,445,650	-
		502	2102INAIPP	504,377	-
Total For Program - Adoption and Legal Guardianship Incentive Payments				6,338,043	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	93.618	44	2101INPAVA-00	33,141	-
Total For Program - Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems				33,141	-
COVID-19 - Developmental Disabilities Basic Support and Advocacy Grants	93.630	44	2101INPAC5-00	70,104	-
Subtotal For Program - COVID-19 - Developmental Disabilities Basic Support and Advocacy Grants				70,104	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630	35	1901INBSDD	(2,230)	-
		35	2001INSCDD-02	391,753	363,968
		35	2101INSCDD-00	687,299	408,884
		35	2201INSCDD-02	8,614	-
		44	2101INPADD	17,000	-
		44	2101INPADD-00	170,720	-
		44	2201INPAPH-00	89	-
		44	2201PADD	182,606	-
Subtotal For Program - Developmental Disabilities Basic Support and Advocacy Grants				1,455,851	772,852
Total For Program - Developmental Disabilities Basic Support and Advocacy Grants				1,525,955	772,852
Developmental Disabilities Projects of National Significance	93.631	44	90DNDM0002-01-00	15,645	-
		497	90DNIQ0010-03-02	341,424	-
		497	90DNIQ0010-04-01	127,295	-
		497	ESTIMATE	20,000	-
Total For Program - Developmental Disabilities Projects of National Significance				504,364	-
Children's Justice Grants to States	93.643	400	2001INCJA1	8,500	-
		502	1801INCJA1	210,193	-
		502	1901INCJA1	4,051	-
		502	2001INCJA1	1,500	-
		502	2201INCJA1	8,200	-
Total For Program - Children's Justice Grants to States				232,444	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	502	2001INCWC3	1,068,762	-
		502	2001INCWSS	(63,830)	-
		502	2101INCWSS	1,677,837	-
		502	2201INCWSS	4,483,471	-
Total For Program - Stephanie Tubbs Jones Child Welfare Services Program				7,166,240	-
Foster Care Title IV-E	93.658	25	EST-2201INFOST	816,334	375,325
		25	ESTIMATE	187,596	-
		502	1901INFOST	3,913	-
		502	2001INFOST	(219,414)	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		502	2201INFOST	64,745,516	-
		502	2101INFOST	16,617,219	-
Total For Program - Foster Care Title IV-E				82,151,164	375,325
Adoption Assistance	93.659	502	1901INADPT	(2,337)	-
		502	2001INADPT	7,934,139	-
		502	2101INADPT	17,312,493	-
		502	2201INADPT	73,699,835	-
Total For Program - Adoption Assistance				98,944,130	-
Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	93.664	503	2C2CMS331746-01-00	1,179,833	-
Total For Program - Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act				1,179,833	-
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	400	1H79FG000231-01	157,758	157,758
		400	1H79FG000671-01	226,398	226,398
		410	1H79FG000231-01	290,412	117,750
		410	1H79FG000671-01	1,180,714	-
Total For Program - COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19				1,855,282	501,906
Social Services Block Grant	93.667	32	2102INSOSR	492,500	492,500
		400	2102INSOSR	362,434	362,434
		400	2202INSOSR	32,492	32,492
		410	2102INSOSR	101,620	101,620
		410	2202INSOSR	3,112,188	3,112,188
		497	2102INSOSR	532,001	-
		497	2202INSOSR	3,734,807	-
		498	2002INSOSR	3,471,826	3,471,826
		498	2102INSOSR	726,772	516,202
		498	2202INSOSR	4,538,853	4,188,302
		501	2002INSOSR	75,077	-
		501	2102INSOSR	118,400	-
		502	2002INSOSR	694,152	-
		502	2102INSOSR	7,002,761	-
		502	2202INSOSR	6,983,796	-
		615	2102INSOSR	887,992	-
		615	2202INSOSR	1,566,264	-
Total For Program - Social Services Block Grant				34,433,935	12,277,564
Child Abuse and Neglect State Grants	93.669	502	1802INNCAN	40,301	-
		502	1901INNCAN	1,307,578	-
		502	2001INNCAN	1,786,316	-
		502	2101INNCAN	1,839,304	-
		502	2101INNCC6	367,574	-
		502	2201INNCAN	88,159	-
Total For Program - Child Abuse and Neglect State Grants				5,429,232	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	32	2001INFVC3	220,320	215,504
Subtotal For Program - COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				220,320	215,504
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	32	2001INFVPS	961,987	935,810
		32	2101INFVPS	910,499	867,918
		32	2101INFVC6	243,957	197,150
		32	2201INFVC6	2,032	2,032
		32	G-1601INFVPS	(1,326)	(1,326)
		32	G-1801INFVPS	(1,606)	(1,606)
Subtotal For Program - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				2,115,543	1,999,978
Total For Program - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				2,335,863	2,215,482
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	502	2102INCILC	6,296,330	-
		502	2102INCILP	2,203,376	-
		502	2202INCILP	1,247,848	-
		502	2001INCILP	2,720,110	-
Total For Program - John H. Chafee Foster Care Program for Successful Transition to Adulthood				12,467,664	-
Maternal Opioid Misuse Model	93.687	405	2A2CMS331764-01-00	300,002	-
		405	2A2CMS331764-02-00	680,206	-
Total For Program - Maternal Opioid Misuse Model				980,208	-
COVID-19 - Elder Abuse Prevention Interventions Program	93.747	498	2101INAPC5-00	275,958	129,722
		498	2101INAPC6-00	36,859	-
Total For Program - COVID-19 - Elder Abuse Prevention Interventions Program				312,817	129,722
2017 Preventative Health and Health Services Block GrantEST\$. Award received 08/11/16	93.758	400	1 NB01OT009174-00	14,819	-
Total For Program - 2017 Preventative Health and Health Services Block GrantEST\$. Award received 08/11/16				14,819	-
Children's Health Insurance Program	93.767	400	2105IN5021	478,125	-
		503	2005IN5021	2,788,256	-
		503	2105IN5021	174,830,144	-
Total For Program - Children's Health Insurance Program				178,096,525	-
Medicaid Cluster					
State Medicaid Fraud Control Units	93.775	46	2101IN5050	1,843,075	-
		46	2201IN5050	4,112,555	-
Total For Program - State Medicaid Fraud Control Units				5,955,630	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	400	2105IN5000	6,187,270	-
		400	2105IN5002	196,663	-
		400	2105IN50C3	643,767	-
		400	2105INPACT	64,676	64,676
		400	2205IN5000	4,687,612	-
		400	2205IN5002	160,321	-
		400	2205IN5002	61,109	-
		Total For Program - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			
COVID-19 - Medical Assistance Program	93.778	503	2005IN5MAP	77,923,755	-
Subtotal For Program - COVID-19 - Medical Assistance Program				77,923,755	-
Medical Assistance Program	93.778	46	ESTIMATE	39,996	-
		60	EST-2105IN5ADM	2,350,130	-
		385	ESTIMATE	390,091	-
		400	EST-2105IN5ADM	1,691,233	60,008
		400	ESTIMATE	24,639	-
		400	ESTIMATE	112,678	-
		400	ESTIMATE	201,587	2,552
		400	ESTIMATE	1,812,836	-
		400	400TITLE1975-22	3,931,567	-
		502	EST-2105IN5ADM	2,792,086	-
		502	2205IN5ADM	3,774,511	-
		503	2105IN5MAP	2,522,713,424	-
		503	2205IN5MAP	9,704,590,176	-
		503	EST-2105IN5ADM	4,676,730	-
		503	EST-2105IN5ADM	39,204,526	739,807
		503	ESTIMATE	(5,956,478)	-
		503	ESTIMATE	212,500	-
		503	ESTIMATE	783,572	-
		503	ESTIMATE	1,213,178	-
		503	ESTIMATE	1,394,000	-
		503	ESTIMATE	11,093,607	-
		503	ESTIMATE	181,452,671	3,058,251
		615	ESTIMATE	202,133	-
700	EST-2105IN5ADM	1,946,553	-		
700	ESTIMATE	6,925,358	-		
Subtotal For Program - Medical Assistance Program				12,487,573,304	3,860,618
Total For Program - Medical Assistance Program				12,565,497,059	3,860,618
Total for Cluster - Medicaid Cluster				12,583,454,107	3,925,294
Opioid STR	93.788	22	1H79TI083279-01	3,774,609	3,774,609
		60	1H79TI083279-01	6,161	-
		400	6H79TI081689-02M001	2,126,601	-
		410	1H79TI083279-01	10,160,401	2,817,307
		410	5H79TI083279-02	11,002,393	5,623,290

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		410	6H79TI081689-02M001	5,662,014	4,829,151
		615	1H79TI083279-01	110,808	-
Total For Program - Opioid STR				<u>32,842,987</u>	<u>17,044,357</u>
Money Follows the Person Rebalancing Demonstration	93.791	498	1LICMS300150-01	7,479,104	-
Total For Program - Money Follows the Person Rebalancing Demonstration				<u>7,479,104</u>	<u>-</u>
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	400	U3REP15024-01-00	134,009	134,009
Total For Program - Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities				<u>134,009</u>	<u>134,009</u>
ACL Assistive Technology State Grants for Protection and Advocacy	93.843	44	2001INPAAT-01	17,602	-
		44	2101INPAAT-00	65,627	-
Total For Program - ACL Assistive Technology State Grants for Protection and Advocacy				<u>83,229</u>	<u>-</u>
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	400	1 X10MC311400100	4,752	-
		400	1 X10MC33579-01-00	3,050,909	-
		400	1 X10MC43580-01-00	4,873	-
		400	1 X11MC41932-01-00	19,257	-
		400	6 X10MC39685-01-02	1,822,715	1,814,871
		502	1 X10MC33579-01-00	2,685,073	-
		502	1 X10MC43580-01-00	21,981	-
		502	1 X11MC41932-01-00	254,428	-
		502	6 X10MC39685-01-02	3,210,480	-
Total For Program - Maternal, Infant and Early Childhood Home Visiting Grant				<u>11,074,468</u>	<u>1,814,871</u>
State Grants for Protection and Advocacy Services	93.873	44	2001INPATB-01	36,255	-
		44	2101INPATB-00	60,990	-
Total For Program - State Grants for Protection and Advocacy Services				<u>97,245</u>	<u>-</u>
COVID-19 - National Bioterrorism Hospital Preparedness Program	93.889	400	6 U3REP190595-01-02	140,256	-
Subtotal For Program - COVID-19 - National Bioterrorism Hospital Preparedness Program				<u>140,256</u>	<u>-</u>
National Bioterrorism Hospital Preparedness Program	93.889	400	1 U3REP190595-01-00	255,972	232,512
		400	5 U3REP190595-02-00	2,305,837	1,826,751
		400	6 U3REP190595-03-01	2,809,900	2,253,897
Subtotal For Program - National Bioterrorism Hospital Preparedness Program				<u>5,371,709</u>	<u>4,313,160</u>
Total For Program - National Bioterrorism Hospital Preparedness Program				<u>5,511,965</u>	<u>4,313,160</u>

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	400	1 NU58DP006319-01-00	562	-
		400	5 NU58DP006319-05-00	2,405,764	414,296
		400	6 NU58DP006319-04-02	1,422,098	381,690
		400	NU58DP006319-02-00	24	-
Total For Program - Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations				3,828,448	795,986
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	400	5 U2WRH33300-02-00	13,742	-
		400	GA142898-01-00	195,710	195,710
Total For Program - Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement				209,452	195,710
Grants to States for Operation of State Offices of Rural Health	93.913	400	2 H95RH00136-30-00	103,139	20,330
		400	5 H95RH00136-28-00	8,372	2,249
		400	5 H95RH00136-29-00	107,945	9,238
		400	6 H95RH00136-27-01	710	710
Total For Program - Grants to States for Operation of State Offices of Rural Health				220,166	32,527
HIV Care Formula Grants	93.917	400	2 X07HA00033-32-00	5,881,338	5,370,418
		400	2 X08HA31247-04-00	2,232,418	2,232,418
		400	2 X08HA31247-05-00	1,048,950	1,048,950
		400	2 X09HA33913-02-00	5,032,227	5,032,227
		400	2 X09HA33913-03-00	2,035,612	2,035,612
		400	5 X07HA00033-31-00	14,219,265	9,591,925
Total For Program - HIV Care Formula Grants				30,449,810	25,311,550
HIV Prevention Activities Health Department Based	93.940	400	1 NU62PS924556-01-00	9,578	-
		400	1 NU62PS924617-01-00	1,220,623	1,219,542
		400	5 NU62PS924556-02-00	563	-
		400	5 NU62PS924556-03-00	596,036	872,920
		400	5 NU62PS924556-04	3,750,206	3,099,494
		400	5 NU62PS924556-05-00	970,657	703,023
		400	NU62PS924617-02-00	849,130	847,006
		Total For Program - HIV Prevention Activities Health Department Based			
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	400	1 NU62PS924590-01-00	238,224	9,994
		400	1 NU62PS924766-01-00	20,852	10,243
		400	5 NU62PS004949-03	(112)	-
		400	5 NU62PS924590-02-00	331,499	-
		400	6 NU62PS004949-04-01	18	-
		400	6 NU62PS004949-05-01	4,293	-
Total For Program - Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance				594,774	20,237
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	400	1 NU38DP000007-01-00	47,008	-
		400	1U01DP006251-01	4,980	-
		400	5 NU38DP000007-02-00	14,668	1,768

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		400	5 NU38DP000007-03-00	106,315	9,054
		400	5 NU38DP000007-04-00	64,965	-
		400	5 U01DP006580-02-00	38	-
		400	EST-5 U01DP006251-04-00	54	-
Total For Program - Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs				<u>238,028</u>	<u>10,822</u>
COVID-19 - Block Grants for Community Mental Health Services	93.958	410	1B09SM084000-01	<u>2,275,779</u>	<u>1,113,696</u>
Subtotal For Program - COVID-19 - Block Grants for Community Mental Health Services				<u>2,275,779</u>	<u>1,113,696</u>
Block Grants for Community Mental Health Services	93.958	410	1B09SM082599-01	5,484,267	2,177,938
		410	1B09SM083831-01	5,967,943	4,563,290
		410	1B09SM085386-01	2,770,408	-
		410	1B09SM086006-01	7,053	-
Subtotal For Program - Block Grants for Community Mental Health Services				<u>14,229,671</u>	<u>6,741,228</u>
Total For Program - Block Grants for Community Mental Health Services				<u>16,505,450</u>	<u>7,854,924</u>
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	93.959	410	1B08TI083532-01	<u>4,065,996</u>	<u>638,156</u>
Subtotal For Program - COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse				<u>4,065,996</u>	<u>638,156</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	400	1B08TI083072-01	396,873	371,873
		400	6B08TI083447-01M001	492,150	230,241
		410	1B08TI083072-01	6,151,798	2,893,918
		410	1B08TI083939-01	460,389	-
		410	1B08TI084642-01	1,851,134	2,431,164
		410	6B08TI083447-01M001	24,394,834	18,738,480
		610	1B08TI083072-01	9,500	-
Subtotal For Program - Block Grants for Prevention and Treatment of Substance Abuse				<u>33,756,678</u>	<u>24,665,676</u>
Total For Program - Block Grants for Prevention and Treatment of Substance Abuse				<u>37,822,674</u>	<u>25,303,832</u>
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	400	1 NH25PS005139-01	362	-
		400	1 NH25PS005191-01	104,667	65,700
		400	5 NH25PS005139-03-00	1,526,676	223,261
		400	5 NH25PS005191-02-00	196,638	1,740
		400	5 NH25PS005191-03-00	88,614	-
		400	6 NH25PS005139-02	503,441	292,452
Total For Program - Sexually Transmitted Diseases (STD) Prevention and Control Grants				<u>2,420,398</u>	<u>583,153</u>

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
COVID-19 - Mental Health Disaster Assistance and Emergency Mental Health	93.982	410	1H07SM083761-01	528,436	62,481
Total For Program - COVID-19 - Mental Health Disaster Assistance and Emergency Mental Health				528,436	62,481
Preventive Health and Health Services Block Grant	93.991	400	1 NB01OT009244	79,707	-
		400	1 NB01OT009281-01-00	56,408	1,115
		400	1 NB01OT009350-01	1,832,969	441,411
		400	1 NB01OT009408-01-00	1,433,964	226,902
		502	1 NB01OT009350-01	9,909	-
Total For Program - Preventive Health and Health Services Block Grant				3,412,957	669,428
Maternal and Child Health Services Block Grant to the States	93.994	400	1 B04MC45212-01-00	(387,292)	279,110
		400	6 B04MC33836-01-04	8,300,415	3,063,057
		400	6 B04MC40130-01-02	6,458,232	2,076,280
Total For Program - Maternal and Child Health Services Block Grant to the States				14,371,355	5,418,447
Total - U.S. Department of Health and Human Services				14,558,119,663	267,675,430
<u>U.S. Corporation of National Community Services</u>					
State Commissions	94.003	510	19CAHIN001	193,090	-
Total For Program - State Commissions				193,090	-
AmeriCorps	94.006	510	18ACHIN001	117,761	117,761
		510	18AFHIN001	660,157	634,276
		510	19ESHIN001	246,270	246,270
		510	19FXHIN002	156,054	163,523
		510	21AFCIN001	1,347,616	1,423,140
		719	19FXHIN002	81,762	-
Total For Program - AmeriCorps				2,609,620	2,584,970
Training and Technical Assistance	94.009	510	19TAHIN001	40,365	-
		510	19TAHIN002	96	-
		510	21ACCIN001	160,865	160,865
Total For Program - Training and Technical Assistance				201,326	160,865
Total - U.S. Corporation of National Community Services				3,004,036	2,745,835
<u>U.S. Social Security Administration</u>					
Disability Insurance/SSI Cluster					
Social Security Disability Insurance	96.001	405	1704IND100	(53)	-
		405	1904IND100	(1,950)	-
		405	1804INDI00	(1,403)	-
		405	2004INDI00	99,774	-

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		405	2104INDI00	15,091,566	-
		405	2204IND100	27,143,423	-
Total For Program - Social Security Disability Insurance				42,331,357	-
Total for Cluster - Disability Insurance/SSI Cluster				42,331,357	-
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	44	5 SPS18000021-03-00	317,717	-
		44	5 SPS18000021-04-00	328,206	-
		44	6 PAB19020368-01-01	22,954	-
		44	6 PAB19020368-01-02	60,935	-
Total For Program - Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries				729,812	-
Total - U.S. Social Security Administration				43,061,169	-
U.S. Department of Homeland Security					
Non-Profit Security Program	97.008	385	EMW-2018-UA-00016	93,198	93,198
		385	EMW-2019-UA-00010-S01	201,186	201,186
		385	EMW-2020-UA-00008-S01	898,231	898,231
		385	EMW-2021-UA-00031	232,333	232,333
Total For Program - Non-Profit Security Program				1,424,948	1,424,948
Boating Safety Financial Assistance	97.012	300	3321FAS210118	656,855	20,346
		300	ESTIMATE	529,730	25,524
Total For Program - Boating Safety Financial Assistance				1,186,585	45,870
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	300	EMC-2020-CA-00017-S01	(1,859)	-
		300	EMC-2021-CA-00016-S01	169,023	-
Total For Program - Community Assistance Program State Support Services Element (CAP-SSSE)				167,164	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	300	4515DRINP0000001	110,326	-
		385	4515DRINP0000001	29,001,252	28,283,659
		400	4515DRINP0000001	635,128	(690,985)
		405	4515DRINP0000001	1,920,700	-
		800	4515DRINP0000001	594,257	-
Subtotal For Program - COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				32,261,663	27,592,674

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	385	DR4363IN	17,706	-
			DR4363IN	1,734,102	1,734,102
			DR4363IN	107,940	-
Subtotal For Program - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				1,859,748	1,734,102
Total For Program - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				34,121,411	29,326,776
Hazard Mitigation Grant	97.039	385	FEMA-4363-DR-IN	766,410	752,403
Total For Program - Hazard Mitigation Grant				766,410	752,403
National Dam Safety Program	97.041	300	EMC-2020-GR-00005	80,940	-
			EMC-2021-GR-00005-S01	2,117	-
			EMW-2019-GR-00010-S01	132,794	-
Total For Program - National Dam Safety Program				215,851	-
COVID-19 - Emergency Management Performance Grants	97.042	385	EMC-2020-EP-00001-S01	2,622,908	1,315,803
Subtotal For Program - COVID-19 - Emergency Management Performance Grants				2,622,908	1,315,803
Emergency Management Performance Grants	97.042	110	EMC-2020-EP-00001-S01	20,528	-
			EMC-2021-EP-00004	42,971	-
			EMC-2019-EP-00003	874,231	445,418
			EMC-2020-EP-00011-S01	1,397,325	-
			EMC-2021-EP-00004	3,414,484	1,499,025
			EMC-2021-EP-00013-S01	149,775	149,775
Subtotal For Program - Emergency Management Performance Grants				5,899,314	2,094,218
Total For Program - Emergency Management Performance Grants				8,522,222	3,410,021
State Fire Training Systems Grants	97.043	385	EMW-2020-GR-00223-S01	14,249	-
Total For Program - State Fire Training Systems Grants				14,249	-
Assistance to Firefighters Grant	97.044	385	EMW-2017-FP-00295	43,003	-
			EMW-2020-FG-11516	9,218	-
Total For Program - Assistance to Firefighters Grant				52,221	-
Cooperating Technical Partners	97.045	300	EMC-2017-CA-00003-S01	(235)	-
			EMC-2018-CA-00008-S01	84,010	-
			EMC-2019-CA--00012	26,622	-
			EMC-2020-CA-00008-S01	683,914	-
			EMC-2021-CA-00009-10	39,770	-
Total For Program - Cooperating Technical Partners				834,081	-
Pre-Disaster Mitigation	97.047	385	EMC-2017-PC-0004	62,017	62,017
			EMC-2018-PC-0007	312,043	254,149

STATE OF INDIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 July 1, 2021 to June 30, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		385	EMC-2019-PC-0003	4,680,548	4,670,183
		385	EMC-2020-PC-0002	418,246	418,246
Total For Program - BRIC: Building Resilient Infrastructure and Communities				5,472,854	5,404,595
COVID-19 - Presidential Declared Disaster (LWA)	97.050	8510	70085	627,688	-
Total for Program - COVID-19 - Presidential Declared Disaster (LWA)				627,688	-
2019 Port Security	97.056	300	EMW-2019-PU-00522	16,367	-
		300	EMW-2019-PU-00519	18,597	-
		300	EMW-2019-PU-00513	20,511	-
Total For Program - 2019 Port Security-Louisville				55,475	-
HOMELAND SECURITY GRANT PROGRAM	97.067	100	EMW-2018-SS-00011-S01	47,814	-
		100	EMW-2019-SS-00013-S01	117,387	-
		100	EMW-2020-SS-00009	288,830	-
		385	EMW-2019-SS-00013-S01	186,285	183,069
		385	EMW-2020-SS-00009	1,530,171	1,491,275
		385	EMW-2021-SS-00032	174,682	129,062
Total For Program - HOMELAND SECURITY GRANT PROGRAM				2,345,169	1,803,406
National Earthquake Hazards Reduction Program	97.082	385	EMC-2019-CA-00006-S01	23,069	-
		385	EMC-2020-CA-00020	4,814	-
		385	EMC-2021-CA-00015	5,355	-
Total For Program - National Earthquake Hazards Reduction Program				33,238	-
BIOWATCH Program	97.091	400	06OHBIO00017-15-00	125,805	-
		400	06OHBIO00017-16-00	194,660	-
		400	70RWMD20P00000015	35,509	-
		400	70RWMD21P00000034	75	-
		495	06OHBIO00017-15-00	(329)	-
		495	06OHBIO00017-16-00	303,154	-
		495	06OHBIO00017-17-00	61	-
Total For Program - BIOWATCH Program				658,935	-
2016 Complex Coordinanted Terrorist Attacks	97.133	385	EMC-2016-GR-00061	431,980	-
Total for Program - 2016 Complex Coordinanted Terrorist Attacks				431,980	-
Total - U.S. Department of Homeland Security				56,930,481	42,168,019
GRAND TOTALS				23,688,771,211	2,682,189,906

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 except for 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, 2022. 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 ALN information was obtained from beta.sam.gov website and the June 30, 2022 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

The State of Indiana's accounting records are maintained on a budgetary basis in accordance with state laws and accounting policies. Expenditures for the Schedule of Expenditures of Federal Awards are recognized when recorded into the state's accounting system. This Schedule is prepared on a different basis of accounting as the financial statements for the state. 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 minimis 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.

<u>Entities</u>	<u>Federal Awards Expended</u>
Purdue University	\$723,117,941
Indiana University	\$1,125,045,134
Indiana State University	\$99,029,961
Ball State University	\$190,499,021
Vincennes University	\$42,244,231
University of Southern Indiana	\$53,036,820
Ivy Tech State College	\$286,315,659
Indiana Finance Authority	\$375,872,121
Indiana Economic Development Corporation	\$45,338,314
Indiana Housing and Community Development Authority	\$534,360,662
	\$3,474,859,864

Note 5. State Agencies

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

<u>Agency</u>	<u>BU</u>	<u>Agency Name</u>
AC	705	Arts Commission
ADG	110	Adjutant General
AG	46	Attorney General, Office of the
ATC	230	Alcohol and Tobacco Commission
BMV	235, 340	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
DCS	502	Department of Child Services
DEM	495	Department of Environmental Management
DHS	385	Department of Homeland Security
DNR	300	Department of Natural Resources

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

Agency	BU	Agency Name
DOA	61	Department of Administration
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
DOT	800	Department of Transportation
DS	560	School for the Deaf
DT	115	Department of Toxicology
DVA	160	Department of Veterans' Affairs
DWD	510, 8510	Department of Workforce Development
FSSA	405, 410, 415, 451, 497, 498, 500, 501, 503	Family and Social Services Administration
GC	190	Gaming Commission
GPC	35	Governor's Planning Council for People with Disabilities
GWC	512	Governor's Workforce Cabinet
ICI	515	Indiana Correctional Industries
IDDC	37	Indiana Destination Development Corp.
IOT	67	Office of Technology
IPSC	286	Integrated Public Safety Commission
IVH	570	Indiana Veterans Home
LETB	103	Law Enforcement Training Board
LTGOV	36, 38	Lieutenant Governor - Dept. of Agriculture
MPH	60	Management Performance Hub
OED	266	Office of Energy Development
PAC	39	Prosecuting Attorney's Council
PASC	44	Protection and Advocacy Services Commission
PDC	610	Public Defender Council
PLA	250	Professional Licensing Agency
PP	25	Public Prosecutor
REP	3	House of Representatives
SBA	57	State Budget Agency
SC	22	Supreme Court
SEN	4	Senate
SL	730	State Library
SP	100	State Police
SPD	70	State Personnel Dept.
SS	40, 63	Secretary of State
URC	200	Utility Regulatory Commission

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

Note 6. State Unemployment Insurance Benefits

State unemployment insurance benefits represent the funds returned from the United States Treasury for unemployment benefits. The amount does not exclude the overpayment recoupments of \$45,342,325.58 that were recovered during the fiscal year. The state collects unemployment taxes from employers and deposits them in the Unemployment Insurance Trust Fund to be used by the state. This trust fund is accounted for within business unit 8510 on the Schedule of Expenditures of Federal Awards.

Note 7. Noncash Assistance

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

<u>Program Title</u>	<u>Federal ALN Number</u>	<u>Noncash Assistance Expended FY 22</u>
National School Lunch Program (DOE)	10.555	\$65,553,120
Summer Food Service Program for Children (DOE)	10.559	\$1,165,454
Commodity Supplemental Food Program (DOH)	10.565	\$1,760,236
The Emergency Food Assistance Program (DOH)	10.568	\$14,216,100
Donation of Federal Surplus Personal Property (DOA)	39.003	\$672,425
Immunization Grants (DOH)	93.268	\$85,928,338
<hr/>		
Total Noncash Assistance Expended		\$169,295,673

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:

Name of Opinion Unit	Opinion Issued
Governmental activities	Unmodified
Business-type activities	Unmodified
Aggregate discretely presented component units	Unmodified
Each major fund	Unmodified
Aggregate remaining fund information	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	yes
Noncompliance material to financial statements noted?	yes

Federal Awards:

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

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

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
	SNAP Cluster	Unmodified
	Child Nutrition Cluster	Unmodified
10.558	Child and Adult Care Food Program	Unmodified
	Fish and Wildlife Cluster	Unmodified
17.225	Unemployment Insurance	Qualified
20.933	National Infrastructure Investments	Qualified
21.019	Coronavirus Relief Fund	Unmodified
21.023	Emergency Rental Assistance Program	Unmodified
21.027	Coronavirus State and Local Fiscal Recovery Funds	Unmodified
66.065	Performance Partnership Grants	Unmodified
84.010	Title I Grants to Local Educational Agencies	Qualified
84.048	Career and Technical Education - Basic Grants to States	Unmodified
84.425	COVID-19 - Education Stabilization Fund	Qualified
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Unmodified
93.558	Temporary Assistance for Needy Families	Qualified

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

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
93.767	CCDF Cluster Children's Health Insurance Program Medicaid Cluster	Qualified Unmodified Unmodified
93.959	Block Grants for Prevention and Treatment Of Substance Abuse	Unmodified
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$35,433,079

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2022-001

Subject: Annual Comprehensive Financial Report and Notes
Audit Findings: Material Weakness, Noncompliance

Condition and Context

The office of the Auditor of State (AOS) was unable to implement a full review over the compilation of the Annual Comprehensive Financial Report (ACFR) and accompanying notes prior to providing the ACFR for audit. The State's PeopleSoft financial system operates on a cash basis. In order to compile the ACFR on an accrual basis, manual entries are completed in outside workbooks for accruals and adjustments that flow through to the final financial statements. The AOS requested that the Indiana State Board of Accounts audit the financial statements and notes as they were individually completed. This resulted in the discovery of material and immaterial errors in the financial statements and notes. At the discretion of management, all material errors located in the table below were corrected by AOS in the final financial statements.

Financial Statement Area	Description	Overstatement/(Understatement)
Government-Wide Statement of Net Position		(\$644,482,000)
<u>Governmental Activities</u>		Governmental Activities Unrestricted Net Position
<i>Net Position - Unrestricted vs. Net Investment in Capital Assets</i>	A function error in the compilation workbooks resulted in the net position related to finance purchase leases being reported as a reduction to the unrestricted net position rather than the Net Investment in Capital Assets net position.	\$644,482,000 Governmental Activities Net Investment in Capital Assets Net Position

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

Financial Statement Area	Description	Overstatement/(Understatement)
Statement of Fiduciary Net Position	A function error in the compilation workbooks resulted in the liabilities of the Statement of Fiduciary Net Position being shifted by one line. This caused amounts meant for Accounts Payable and Due to Other Governments to be incorrectly reported under Salaries and Benefits Payable and a line titled "Blank" used as a placeholder in the compilation workbooks, respectively.	\$277,207,000 Salaries and Benefits Payable
<u>Custodial Funds - Other</u>		(\$277,207,000) Accounts Payable
<i>Liabilities - Salaries and Benefits Payable vs. Accounts Payable</i>		\$1,173,943,000 "Blank"
<i>"Blank" vs. Due to Other Governments</i>		(\$1,173,943,000) Accounts Payable and Due to Other Governments

Criteria

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

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. 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)

Cause

The system of internal controls over the review of the State's financial statements developed by management of the AOS was not properly implemented nor was it operating effectively to ensure the State's financial statements were materially correct.

Effect

Without a proper system of internal controls in place that operated effectively, immaterial errors and material misstatements in the State's financial statements remained undetected. The financial statements contained the material errors identified in the *Condition and Context*.

Views of Responsible Officials

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

FINDING 2022-002

Subject: Medicaid Fund Grants Receivable
Audit Findings: Significant Deficiency, Noncompliance

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

Condition and Context

The system of internal controls in place over grants receivable was not operating effectively in order to prevent, or detect and correct, errors in the Public Welfare - Medicaid Assistance Fund (Medicaid) in the State's financial statements. A grants receivable amount is automatically created when federal expenses are posted in the Project Costing module of the State's PeopleSoft accounting system. Throughout the state fiscal year, the office of the Auditor of State (AOS) required each state agency to perform and certify quarterly reconciliations of their grants receivable balances. Additionally, as part of the financial statement compilation, state agencies with grants receivable balances as of June 30, 2022, were required to confirm the balances were correct.

While reviewing the Medicaid grants receivable, it was noted that the Family and Social Services Administration (FSSA) performed the required quarterly reconciliations and provided certification to the AOS for the June 30, 2022 balances; however, each response stated that final project reconciliations were needed to verify the accuracy of the receivables reported in PeopleSoft. At the time of the audit, project years 2019, 2020, and 2021 remained outstanding as needing to be reconciled. Subsequent to inquiring of the FSSA regarding the outstanding reconciliations, the FSSA reviewed the project years, agency records, and the data reported to the federal government and determined that the amounts reported as Medicaid grants receivable were inaccurate.

Furthermore, the current year accrual for project year 2022, recorded as the difference between the state entitlement reported to the federal government and the amount not yet recorded in PeopleSoft due to timing, was inaccurate. The failure to correct the reconciling federal draws in a timely manner upon closeout of each project year resulted in errors for project years 2019, 2020, 2021, and 2022. The accumulation of these errors caused grants receivable to be understated by \$45,990,000, as documented below.

Reported Medicaid Grants Receivable	Correct Medicaid Grants Receivable	Understatement
\$ 355,888,000	\$ 401,878,000	\$ (45,990,000)

Criteria

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

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. 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)

Cause

A proper system of internal controls had not been designed nor implemented by the FSSA in order to ensure accurate grants receivable totals were provided for inclusion in the State's financial statements.

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

Effect

The failure to establish an effective internal control system enabled the inclusion of errors in the State's financial statements.

Views of Responsible Officials

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

FINDING 2022-003

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

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2021-001.

Condition and Context

The office of the Auditor of State (AOS) is responsible for compiling and reviewing the State's Schedule of Expenditures of Federal Awards (SEFA). To compile the state-wide SEFA, the AOS obtained SEFA certifications from management of each sub-state agency. The AOS then performed necessary adjustments as approved by the sub-state agencies to arrive at the final state-wide SEFA.

Although the final schedule was reviewed and certified by AOS management, the system of internal controls over the compilation and review of the SEFA as established was not properly implemented nor was it operating effectively to ensure errors were detected and corrected prior to being presented for audit.

Due to the lack of an effectively designed system of internal controls, the SEFA presented for audit included the following errors:

- Eight federal awards had federal expenditure amounts that were overstated for a total of \$149,205,926.
- Twelve federal awards had federal expenditure amounts that were understated for a total of \$(121,591,154).
- Six federal awards had passed through to subrecipient expenditure amounts that were overstated for a total of \$30,588,467.
- Five federal awards had passed through to subrecipient expenditure amounts that were understated for a total of \$(29,871,077).

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

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

Criteria

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

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. 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)

2 CFR 200.1 states in part:

". . . *Internal controls* for non-Federal entities means:

- (1) Processes designed and implemented by non-Federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories:
 - (i) Effectiveness and efficiency of operations;
 - (ii) Reliability of reporting for internal and external use; and
 - (iii) Compliance with applicable laws and regulations."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510. . . ."

2 CFR 200.510(b) states:

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

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

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

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

Cause

The system of internal controls was not properly designed nor implemented by management of the State to ensure the SEFA was fairly stated, in all material respects. The policies and procedures the State had in place were not sufficient to effectively prevent, or detect and correct, errors prior to presenting the SEFA for audit.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, misstatements remained undetected, and the SEFA contained the errors identified in the *Condition and Context*.

Views of Responsible Officials

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

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2022-004

Subject: Unemployment Insurance (UI) - Special Tests and Provisions - UI Reemployment Programs:
Worker Profiling and Reemployment Services (WPRS) and Reemployment
Services and Eligibility Assessments (RESEA) - Internal Controls

Federal Agency: U.S. Department of Labor

Federal Programs: Unemployment Insurance (UI), COVID-19 - Unemployment Insurance (UI)

Assistance Listings Number: 17.225

Federal Award Numbers and Years (or Other Identifying Numbers): UI-34495-20-60-A-18,
UI-34714-20-5-A-18,
UI-35647-21-55-A-18,
UI-34057-20-55-A-18,
UI-34163-20-55-A-18,
UI-35703-21-55-A-18,
UI-36201-21-60-A-18,
UI-37063-21-55-A-18,
UI-37222-22-55-A-18,
UI-37279-22-55-A-18,
NO. 13-20, 70070

Compliance Requirement: Special Tests and Provisions - UI Reemployment Programs:
Worker Profiling and Reemployment Services (WPRS) and
Reemployment Services and Eligibility Assessments (RESEA)

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2021-004.

Condition and Context

The Department of Workforce Development (DWD) operates a Reemployment Services and Eligibility Assessments (RESEA) program throughout the state. The RESEA participant information is stored in the Indiana Career Connect (ICC) system. If a participant fails to comply with the RESEA program requirements, notice of the failure to comply is to be sent to the Unemployment Insurance (UI) adjudication staff to prompt suspension of the participant's benefits.

The DWD had designed a process that when a participant failed the RESEA program requirements, it was properly communicated to the UI staff to prompt suspension of the participant's benefits. Additionally, the DWD designed a process that incorporated annual, randomly sampled checks to verify that the system controls between the ICC system and Uplink (the DWD's online self-service unemployment insurance system) were effective in identifying and suspending benefits for non-compliant RESEA participants; however, no formal documentation was maintained as evidence of this internal control process occurring.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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

Unemployment Insurance Program Letter No. 10-22 states in part:

"UC Feedback Loop and Adjudication - RESEA staff must refer any failures to report or participate in any aspect of the RESEA program to the UI agency for adjudication under the applicable state law. This feedback loop should also be used to report potential eligibility issues."

Cause

Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the DWD management of what should be done to effect internal control, and procedures should consist of actions that would implement these policies. These policies and procedures should include the retention of all supporting documentation to be made available for audit. The DWD did not have sufficient policies and procedures in place to properly retain supporting audit documentation, including evidence that the internal controls designed were implemented and occurring during the audit period.

Effect

Insufficient policies and procedures to properly retain all supporting documentation for audit could result in noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the DWD.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the DWD strengthen its internal control policies and procedures to ensure all supporting documentation related to the UI program is retained and available for audit.

Views of Responsible Officials

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

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

FINDING 2022-005

Subject: Unemployment Insurance (UI) - Allowable Costs/Cost Principles, Eligibility

Federal Agency: U.S. Department of Labor

Federal Programs: Unemployment Insurance (UI), COVID-19 - Unemployment Insurance (UI)

Assistance Listings Number: 17.225

Federal Award Numbers and Years (or Other Identifying Numbers): UI-34495-20-60-A-18,
UI-34714-20-5-A-18,
UI-35647-21-55-A-18,
UI-34057-20-55-A-18,
UI-34163-20-55-A-18,
UI-35703-21-55-A-18,
UI-36201-21-60-A-18,
UI-37063-21-55-A-18,
UI-37222-22-55-A-18,
UI-37279-22-55-A-18,
NO. 13-20, 70070

Compliance Requirements: Allowable Costs/Cost Principles, Eligibility

Audit Findings: Material Weakness, Modified Opinion

Condition and Context

The system of internal controls as established by management of the Department of Workforce Development (DWD) was not properly implemented, nor was it operating effectively to ensure all eligibility requirements, specifically those relating to Pandemic Unemployment Assistance (PUA), were being followed. The DWD did not have adequate policies and procedures in place to promptly discontinue PUA and Federal Pandemic Unemployment Compensation (FPUC) benefits upon claimants' failure to comply with the proof of employment requirement within the required timeframe.

The PUA provided benefits to covered individuals who were those individuals not eligible for regular unemployment compensation, including those who exhausted all rights to such benefits. The PUA was payable to individuals who were ineligible for regular unemployment compensation, the Extended Benefits program, or the Pandemic Emergency Unemployment Compensation program, and were unemployed, partially unemployed, or were unable to work due to one of the COVID-19 related reasons as identified by the U.S. Department of Labor (DOL). The DOL published additional COVID-19 related requirements on February 25, 2021. These changes included a requirement for individuals who were paid on or after December 27, 2020, to submit proof of documentation substantiating employment or self-employment.

During our compliance testing of the PUA, three of the five claimants sampled did not provide proof of employment by the required due date but continued to receive PUA benefits. As the three claimants erroneously remained documented in the DWD's Uplink system as eligible for PUA benefits, each claimant also received \$300 per week in the FPUC. FPUC eligibility is contingent upon eligibility for other unemployment compensation programs including, but not limited to, PUA. Below is a summary of the errors identified:

1. One claimant received notification to provide proof of employment by May 3, 2021. The claimant did not submit proof of employment and continued to receive benefits for 18 weeks after the due date. As the claimant was erroneously considered eligible, the FPUC was paid during these weeks as well. This resulted in ineligible payments of \$8,082 (\$2,682 in the PUA and \$5,400 in the FPUC).

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

2. One claimant received notification to provide proof of employment by March 3, 2021. The claimant did not submit proof of employment and continued to receive benefits for 28 weeks after the due date. As the claimant was erroneously considered eligible, the FPUC was paid during these weeks as well. This resulted in ineligible payments of \$12,572 (\$4,172 in the PUA and \$8,400 in the FPUC).
3. One claimant received notification to provide proof of employment by July 13, 2021. The claimant did not submit proof of employment and continued to receive benefits for 11 weeks after the due date. Since the claimant was erroneously considered eligible, the FPUC was paid during these weeks, as well. This resulted in ineligible payments of \$4,939 (\$1,639 in the PUA and \$3,300 in the FPUC).

The DWD suspended each claimant's benefits back to January 2, 2021, upon final adjudication of the claims in calendar year 2022, appropriately creating overpayments. However, comments entered by UI staff into Uplink (the DWD's online self-service unemployment insurance system) after the end of the program, and weeks prior to final adjudication, indicate acknowledgement at that time, that proof of employment or self-employment had not been provided by the claimants by the due date.

The lack of internal controls and noncompliance were systemic issues 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). . . ."

Unemployment Insurance Program Letter No. 16-20, Change 4, Attachment I states in part:

"Anyone that receives a payment of PUA on or after December 27, 2020, (the enactment date of the Continued Assistance Act) will be required to submit documentation substantiating employment or self-employment. This includes any individual who receives any payment of PUA on or after December 27, 2020, even if the payment is for a week of unemployment that occurred before December 27, 2020. The deadline for providing such documentation depend on when the individual filed the initial PUA claim.

- *Filing New Applications for PUA on or after January 31, 2021.* Individual filing a new PUA application on or after January 31, 2021 (regardless of whether the claim is backdated), are required to provide documentation within 21 days of application or the date the individual is directed to submit the documentation by the State Agency, whichever is later. The deadline may be extended if the individual has shown good cause under state UC law within 21 days.

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

- *Filing Continued Claims for PUA.* Individuals who have an existing PUA claim as of December 27, 2020, (the enactment date of the Continued Assistance Act) OR who file a new initial PUA claim before January 31, 2021, and who receive PUA on or after December 27, 2020, must provide documentation within 90 days of the application date or the date the individual is instructed to provide such documentation by the state agency (whichever date is later). The deadline may be extended if the state finds that the individual has shown good cause under state UC law for failing to submit the documentation within 90 days. . . .

c. *Failure to Comply.* Individuals who do not provide documentation substantiating employment/self-employment (or planned employment/self-employment) within the required timeframe, as described above, are not eligible for PUA. . . ."

Cause

The system of internal controls including policies and procedures as established by management of the DWD was not properly designed nor implemented to ensure all eligibility requirements related to the PUA were being adhered to.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the DWD.

Questioned Costs

There were \$25,593 of known questioned costs.

Recommendation

We recommended that management of the DWD establish a proper system of internal controls, including strengthening their policies and procedures to ensure individuals receiving benefits are properly eligible, and to promptly discontinue benefits for those individuals that are found to be ineligible, in accordance with program requirements.

Views of Responsible Officials

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

FINDING 2022-006

Subject: Performance Partnership Grants - Reporting - Internal Controls

Federal Agency: U.S. Environmental Protection Agency

Federal Program: Performance Partnership Grants

Assistance Listings Number: 66.605

Federal Award Numbers and Years (or Other Identifying Numbers): BG-98543216-0, BG-98543217-1, 00E02850, 01E02850

Compliance Requirement: Reporting

Audit Finding: Material Weakness

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

Condition and Context

The Indiana Department of Environmental Management (IDEM) had not properly designed or implemented a system of internal controls, which would include appropriate segregation of duties that would likely be effective in preventing, or detecting and correcting, noncompliance. The IDEM is required to submit three annual reports to the Environmental Protection Agency (EPA). These reports are the SF-425, the EPA 5700-52A, and the PPA Performance Report. Each of the three reports were submitted to the EPA as required; however, the IDEM was unable to provide tangible audit evidence to support their review and approval process for any of the reports. As such, verification of an appropriate level of review or oversight as well as adequate segregation of duties could not be confirmed.

The lack of internal controls was a systemic issue 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). . . ."

Cause

A proper system of internal controls was not designed by management of the IDEM, which would include segregation of key functions. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the IDEM management of what should be done to effect internal control, and procedures should consist of actions that would implement these policies. These policies and procedures should include the retention of all supporting documentation to be made available for audit.

Effect

Without the proper implementation of an effectively designed system of internal controls, including policies and procedures that provide segregation of duties, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the IDEM.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDEM design and implement a proper system of internal controls, including policies and procedures that provide segregation of key functions to ensure appropriate reviews, approvals and oversight are taking place. We also recommended that these policies include maintaining supporting documentation to be presented for audit.

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

Views of Responsible Officials

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

FINDING 2022-007

Subject: Performance Partnership Grants - Period of Performance
Federal Agency: U.S. Environmental Protection Agency
Federal Program: Performance Partnership Grants
Assistance Listings Number: 66.605
Federal Award Numbers and Years (or Other Identifying Numbers): BG-98543216-0, BG-98543217-1,
00E02850, 01E02850

Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Other Matters

Condition and Context

The system of internal controls as established by management of the Indiana Department of Environmental Management (IDEM) was not properly implemented nor was it operating effectively to ensure transactions for the Performance Partnership Grants (PPG) were properly posted to the correct grant year. The IDEM may charge only allowable costs incurred during the approved budget period of a federal award's period of performance and must liquidate all financial obligations incurred under the federal award as specified in the terms and conditions of the federal award. Three transactions, totaling \$137 charged to grant award BG-98543217-1, for which the performance period beginning date was July 1, 2021, were identified as being obligated and incurred prior to the period of performance.

Fourteen transactions for costs charged to grant award BG-98543217-1 were selected for testing to verify the costs had been obligated and incurred during the appropriate period of performance. Two of the fourteen transactions tested were obligated and incurred in May 2021 and April through June 2021, which was prior to the grant's period of performance beginning date.

One transaction in a sample of 25 adjustments (e.g., manual journal entries) for costs charged to grant award BG-98543217-1 was identified that had been obligated and incurred prior to the period of performance. The adjusting journal entry was for an October 2020 payroll transaction, and contained supporting documentation for additional payroll adjustments that were found to have also been, in part, obligated and incurred prior to the period of performance. The additional payroll adjustments charged to the grant award included pay periods from April 2020 to June 2021 and totaled \$44,602.

The lack of internal controls and noncompliance was isolated to the BG-98543217-1 grant award.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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

2 CFR 200.1 states in part:

". . . *Period of performance* means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. Identification of the period of performance in the Federal award per § 200.211(b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period."

2 CFR 200.458 states:

"Pre-award costs are those incurred prior to the effective date of the Federal award or subaward directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the Federal awarding agency. If charged to the award, these costs must be charged to the initial budget period of the award, unless otherwise specified by the Federal awarding agency or pass-through entity."

Cause

The system of internal controls as established by management of the IDEM was not properly designed nor implemented to ensure the federal award was only charged for allowable costs incurred during the appropriate period of performance.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, the BG-98543217-1 Performance Partnership Grant was charged for costs prior to the performance period beginning date.

Questioned Costs

We identified \$44,739 as known questioned costs.

Recommendation

We recommended that management of the IDEM establish a proper system of internal controls and develop policies and procedures, which would also include an appropriate level of review and oversight, to ensure all charges related to the Performance Partnership Grants are made within the applicable period of performance.

Views of Responsible Officials

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

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

FINDING 2022-008

Subject: Epidemiology and Laboratory Capacity for Infectious Diseases
(ELC) - Cash Management - Internal Controls
Federal Agency: Department of Health and Human Services
Federal Programs: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), COVID-19
- Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
Assistance Listings Number: 93.323
Federal Award Numbers and Years (or Other Identifying Numbers): NU50CK00503-01,
NU50CK00503-02,
NU50CK00503-03
Compliance Requirement: Cash Management
Audit Finding: Material Weakness

Condition and Context

The Indiana Department of Health (IDOH) had not properly designed or implemented a system of internal controls for the Cash Management compliance requirement of the ELC program. Cash draw requests were prepared by an employee and then provided to IDOH management to review and approve prior to the federal cash draw being completed. However, IDOH was unable to provide supporting documentation to substantiate the review and approval performed.

The lack of internal controls was a systemic issue throughout the audit period.

Criteria

45 CFR 75.303 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

A proper system of internal controls over the review of federal cash draw requests was not designed by management of the IDOH. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the IDOH management of what should be done to effect internal controls, and procedures should consist of actions that would implement these policies. These policies and procedures should include the retention of all supporting documentation to be made available for audit.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions and federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the IDOH.

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the IDOH design and implement a proper system of internal controls, including policies and procedures to ensure supporting documentation related to the ELC federal cash draw review and approval process is maintained and available for audit.

Views of Responsible Officials

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

FINDING 2022-009

Subject: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Reporting
Federal Agency: Department of Health and Human Services
Federal Programs: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), COVID-19
- Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
Assistance Listings Number: 93.323
Federal Award Numbers and Years (or Other Identifying Numbers): NU50CK00503-01,
NU50CK00503-02,
NU50CK00503-03

Compliance Requirement: Reporting
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 2021-006.

Condition and Context

The system of internal controls over the applicable ELC reports as established by management of the Indiana Department of Health (IDOH) was not properly implemented nor was it operating effectively to ensure the required ELC reports were compiled and submitted appropriately, and included accurate data. Material errors related to subaward reporting under the Federal Funding Accountability and Transparency Act (FFATA) were identified, as was material noncompliance of the Monthly Fiscal Reports.

Monthly Fiscal Reports

Per the Federal Notice of Award (NOA) for each ELC grant received by the IDOH, Monthly Fiscal Reports are to be submitted beginning 60 days after the NOA is issued. The IDOH submitted 130 Monthly Fiscal Reports during the audit period for the ELC program. An original sample of 20 Monthly Fiscal Reports was selected for testing. Of the first 13 reports examined, documentation to support the underlying data could not be provided for 5 of the reports. Due to the number and magnitude of exceptions identified, per auditor judgment, we concluded it would not be appropriate to examine the remaining 7 reports. Additionally, documentation to support the review and approval of any Monthly Fiscal Report submitted during the audit period could not be provided for audit.

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

FFATA

The IDOH, as the direct recipient of the ELC grants is required to report first-tier subawards that result in an obligation of \$25,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). The IDOH granted 114 subawards or amendments that met or exceeded the \$25,000 threshold. Of the 114 subawards or amendments subject to FFATA reporting requirements, 93 subawards or amendments totaling \$16,302,108 were not reported.

The lack of internal controls and noncompliance for each report type noted above were systemic issues throughout the audit period.

Criteria

45 CFR 75.303 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). . . ."

Department of Health and Human Services, Centers for Disease Control and Prevention Federal Notice of Award (NOA) for Grant Numbers 6 NU50CK000503-01-04, 6 NU50CK000503-01-05 and 6 NU50CK000503-02-03 states in part:

"REPORTING REQUIREMENTS

Additional Reporting:

- Monthly fiscal reports (beginning 60 days after NOAs are issued)."

Government Transparency Act of 2008 states in part:

". . . SEC. 2. FULL DISCLOSURE OF ENTITIES RECEIVING FEDERAL FUNDING.

(2) FEDERAL AWARD. — The term 'Federal award' —

(A) means Federal financial assistance and expenditures that —

- (i) include grants, subgrants, loans, awards, cooperative agreements, and other forms of financial assistance;
- (ii) include contracts, subcontracts, purchase orders, task orders, and delivery orders;

(B) does not include individual transactions below \$25,000; and (C) before October 1, 2008, does not include credit card transactions subparagraph (A) included in the outcome from searches. . . .

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

(B) IN GENERAL.—

(1) WEBSITE.—Not later than January 1, 2008, the Office of Management and Budget shall, in accordance with this section, section 204 of the E-Government Act of 2002 (Public Law 107–347; 44 U.S.C. 3501 note), and the Office of Federal Procurement Policy Act (41 U.S.C. 403 et seq.), ensure the existence and operation of a single searchable website, accessible by the public at no cost to access, that includes for each Federal award—

(A) the name of the entity receiving the award;

(B) the amount of the award;

(C) information on the award including transaction type, funding agency, the North American Industry Classification System code or Catalog of Federal Domestic Assistance number (where applicable), program source, and an award title descriptive of the purpose of each funding action;

(D) the location of the entity receiving the award and the primary location of performance under the award, including the city, State, congressional district, and country;

(E) a unique identifier of the entity receiving the award and of the parent entity of the recipient, should the entity be owned by another entity; and

(F) any other relevant information specified by the Office of Management and Budget.
..."

Cause

The system of internal controls was not properly designed nor implemented by management of the IDOH to ensure applicable ELC financial reports were compiled accurately and the underlying data was supported by the accounting records. In addition, the IDOH did not have adequate policies or procedures in place to ensure all subawards, including the key data elements, were reported as required under the FFATA.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the IDOH.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDOH establish a proper system of internal controls and develop policies and procedures to ensure Monthly Fiscal Reports are completed accurately and supporting documentation is maintained for audit. We also recommended policies and procedures be developed to ensure subawards that meet the definition of a first-tier subaward are appropriately identified, and all reports are filed as required by the FFATA.

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

Views of Responsible Officials

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

FINDING 2022-010

Subject: National Infrastructure Investments - Special Tests and Provisions - Wage Rate Requirements

Federal Agency: U.S. Department of Transportation

Federal Program: National Infrastructure Investments

Assistance Listings Number: 20.933

Federal Award Numbers and Years (or Other Identifying Numbers): FHWA FY 2018 BUILD Grant No 38, North Central Indiana Expansion Projects I-65; FHWA FY2018 BUILD Grant 39, South Central Indiana Expansion Projects I-65; FHWA FY 2019 BUILD Grant, I-65 Mobility and Access Project; FWHA FY2019 BUILD Grant, I-70 Rehabilitation and Modernization Project; FHWA FY 2020 BUILD Grant, US 36 Safety and Capacity Project - Connecting Avon

Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements

Audit Findings: Material Weakness, Modified Opinion

Condition and Context

All laborers and mechanics employed by contractors or subcontractors to work on construction contracts in excess of \$2,000 financed by federal assistance funds are subject to Wage Rate Requirements. The Indiana Department of Transportation (INDOT), as the nonfederal recipient of the National Infrastructure Investment (NII) grant funds, is responsible for notifying all contractors and subcontractors of the requirement to comply with the Wage Rate Requirements. This includes a requirement for the contractor or subcontractor to submit to the INDOT weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls).

The INDOT has contracts with four prime contractors for five distinct projects that are in excess of the \$2,000 threshold and are funded with NII grant funds. The prime contractor for each project uses various subcontractors for whom the prime contractor is ultimately responsible for the submission of copies of payrolls by all subcontractors. Weekly certified payrolls are to be submitted to the INDOT via an electronic portal. The portal has a built-in protocol to serve as part of the INDOT's internal control system. This protocol allows for tracking of the INDOT's review and approval process of the certified payrolls.

The population for testing was comprised of all certified payrolls submitted by each of the prime contractors and subcontractors during the audit period. As there were a greater number of subcontractors than prime contractors, it was determined that the subcontractor certified payrolls made up a larger portion of the total population. A sample of 60 certified payrolls was selected to verify that the payrolls were submitted timely. The sample of 60 was stratified to allocate a portion of the sample to the certified payrolls submitted by prime contractors, and a larger portion of the sample to the certified payrolls submitted by subcontractors. The portion of the sample allocated to the subcontractor certified payrolls was further stratified between each of the five projects. As a result of the stratifications, 14 of the total sample of 60 were certified payrolls submitted by prime contractors. The remaining 46 certified payrolls selected for testing were submitted by subcontractors.

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

Of the 60 certified payrolls reviewed, 22 were not submitted on a timely basis. One certified payroll submitted by a prime contractor was submitted 25 days after the payroll ending date, and another certified payroll submitted by a different prime contractor was submitted 26 days late. The remaining 20 untimely certified payrolls were submitted by 16 various subcontractors. The number of days between the payroll ending date and the submission date ranged from 14 to 151 days.

In addition, the INDOT was unable to provide tangible audit evidence to support their review and approval of 21 of the 60 certified payrolls tested. Of the 21 exceptions noted, 10 of the certified payrolls without an appropriate level of review or approval by the INDOT were submitted by the four prime contractors. The remaining 11 certified payrolls with no review or approval were submitted by 8 various subcontractors.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

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

"The auditee shall: . . .

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over 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 3.3(b) states:

"Each contractor or subcontractor engaged in the construction, prosecution, completion, or repair of any public building or public work, or building or work financed in whole or in part by loans or grants from the United States, shall furnish each week a statement with respect to the wages paid each of its employees engaged on work covered by this part 3 and part 5 of this title during the preceding weekly payroll period. This statement shall be executed by the contractor or subcontractor or by an authorized officer or employee of the contractor or subcontractor who supervises the payment of wages, and shall be on the back of Form WH 347, 'Payroll (For Contractors Optional Use)' or on any form with identical wording."

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

29 CFR 3.4 states:

"(a) Each weekly statement required under § 3.3 shall be delivered by the contractor or subcontractor, within seven days after the regular payment date of the payroll period, to a representative of a Federal or State agency in charge at the site of the building or work, or, if there is no representative of a Federal or State agency at the site of the building or work, the statement shall be mailed by the contractor or subcontractor, within such time, to a Federal or State agency contracting for or financing the building or work. After such examination and check as may be made, such statement, or a copy thereof, shall be kept available, or shall be transmitted together with a report of any violation, in accordance with applicable procedures prescribed by the United States Department of Labor.

(b) Each contractor or subcontractor shall preserve his weekly payroll records for a period of three years from date of completion of the contract. The payroll records shall set out accurately and completely the name and address of each laborer and mechanic, his correct classification, rate of pay, daily and weekly number of hours worked, deductions made, and actual wages paid. Such payroll records shall be made available at all times for inspection by the contracting officer or his authorized representative, and by authorized representatives of the Department of Labor."

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

"(A) 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. . . . The prime contractor is responsible for the submission of copies of payrolls by all subcontractors. . . .

(B) Each payroll submitted shall be accompanied by a 'Statement of Compliance,' signed by the contractor or subcontractor or his or her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following:

- (1) That the payroll for the payroll period contains the information required to be provided under § 5.5 (a)(3)(ii) of Regulations, 29 CFR part 5, the appropriate information is being maintained under § 5.5 (a)(3)(i) of Regulations, 29 CFR part 5, and that such information is correct and complete. . . .

(C) The weekly submission of a properly executed certification set forth on the reverse side of Optional Form WH-347 shall satisfy the requirement for submission of the 'Statement of Compliance' required by paragraph (a)(3)(ii)(B). . . ."

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

". . . If the contractor or subcontractor fails to submit the required records or to make them available, the Federal agency may, after written notice to the contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12."

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

23 CFR 633.102 states in part:

". . . (d) 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.

(e) 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. . . ."

40 U.S.C § 3145(a) states:

"The Secretary of Labor shall prescribe reasonable regulations for contractors and subcontractors engaged in constructing, carrying out, completing, or repairing public buildings, public works, or buildings or works that at least partly are financed by a loan or grant from the Federal Government. The regulations shall include a provision that each contractor and subcontractor each week must furnish a statement on the wages paid each employee during the prior week."

Cause

The system of internal controls over the Wage Rate Requirements was not properly designed nor implemented as all documentation to support the INDOT's review and approval of the certified payrolls was not maintained or available for audit. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the INDOT management of what should be done to effect internal controls, and procedures should consist of actions that would implement those policies. The INDOT did not have adequate policies or procedures in place to ensure certified payrolls were submitted timely by each prime contractor and subcontractor.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. The INDOT's policies and procedures were not sufficient to ensure they were obtaining weekly certified payrolls from each prime contractor and subcontractor within an appropriate period of time. As such, the INDOT did not fulfill its responsibility of then transmitting the payrolls to the Federal agency as appropriate.

If the contractor or subcontractor fails to submit the required records or to make them available, the Federal agency may, after written notice to the contractor or to the INDOT, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12.

Questioned Costs

There were no questioned costs identified.

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

Recommendation

We recommended that management of the INDOT establish a proper system of internal controls and develop policies and procedures to ensure all contractors and subcontractors are submitting weekly the required certified payrolls, and to follow-up with a contractor or subcontractor as necessary when a certified payroll is not submitted. We also recommended strengthening their policies and procedures to ensure documentation related to the review and approval of the weekly certified payrolls is maintained and available for audit.

Views of Responsible Officials

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

FINDING 2022-011

Subject: Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Reporting
Federal Agency: U.S. Department of Homeland Security
Federal Program: COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Assistance Listings Number: 97.036
Federal Award Number and Year (or Other Identifying Number): FEMA DR-4515-IN
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Other Matters

Condition and Context

The system of internal controls over the applicable reporting requirements as established by management of the Indiana Department of Homeland Security (IDHS) was not properly implemented nor was it operating effectively to ensure the required Disaster Grants reports were compiled appropriately and included accurate data. Material errors related to subaward reporting under the Federal Funding Accountability and Transparency Act (FFATA) were identified, as were errors in the Quarterly Progress Reports.

Quarterly Progress Reporting

Quarterly progress reports (QPR) are due to the Federal Emergency Management Agency (FEMA) on all open large projects overseen by the IDHS 30 days after the end of each calendar quarter. The QPRs are a tool for the FEMA and the IDHS to track the progress of large projects, and include data such as the amount of expenditures to date, projected project completion date, and any problems or circumstances that might delay the project. The IDHS did not have policies or procedures in place to provide an appropriate level of review or oversight to ensure the information reported to the FEMA was accurate prior to submission.

FFATA

The IDHS, as the direct recipient of the Disaster Grants, is required to report first-tier subawards that result in an obligation of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Twenty-six projects that met or exceeded the \$30,000 threshold with a subaward or amendment date between July 1, 2021, and June 30, 2022, were reviewed for proper submission to the FSRS. As noted in the table below, of the twenty-six projects reviewed, seven subawards were not reported on the FSRS website, and four subawards were not submitted timely.

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

Transactions Tested	Subaward Not Reported	Report Not Timely
26	7	4
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely
\$ 4,638,446	\$ 447,615	\$ 2,180,864

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). . . ."

Government Transparency Act of 2008 states in part:

". . . SEC. 2. FULL DISCLOSURE OF ENTITIES RECEIVING FEDERAL FUNDING.

(2) FEDERAL AWARD. — The term 'Federal award' —

(A) means Federal financial assistance and expenditures that —

- (i) include grants, subgrants, loans, awards, cooperative agreements, and other forms of financial assistance;
- (ii) include contracts, subcontracts, purchase orders, task orders, and delivery orders;

(B) does not include individual transactions below \$25,000; and

(B) IN GENERAL.—

(1) WEBSITE.—Not later than January 1, 2008, the Office of Management and Budget shall, in accordance with this section, section 204 of the E-Government Act of 2002 (Public Law 107–347; 44 U.S.C. 3501 note), and the Office of Federal Procurement Policy Act (41 U.S.C. 403 et seq.), ensure the existence and operation of a single searchable website, accessible by the public at no cost to access, that includes for each Federal award—

(A) the name of the entity receiving the award;

(B) the amount of the award;

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

(C) information on the award including transaction type, funding agency, the North American Industry Classification System code or Catalog of Federal Domestic Assistance number (where applicable), program source, and an award title descriptive of the purpose of each funding action;

(D) the location of the entity receiving the award and the primary location of performance under the award, including the city, State, congressional district, and country;

(E) a unique identifier of the entity receiving the award and of the parent entity of the recipient, should the entity be owned by another entity; and

(F) any other relevant information specified by the Office of Management and Budget.
..."

Cause

The system of internal controls was not properly designed nor implemented by management of the IDHS to ensure applicable reports related to the Disaster Grants were submitted with appropriate oversight and were submitted timely.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of Federal statutes, regulations, and the terms and conditions of the Federal award could result in the loss of future federal funding to the IDHS.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDHS establish a proper system of internal controls and develop policies and procedures to ensure Quarterly Progress Reports are submitted with an appropriate level of review and oversight in order to prevent, or detect and correct, errors prior to submission. We also recommended policies and procedures be developed to strengthen the system of internal controls to ensure subawards that meet the definition of a first-tier subaward are appropriately identified, and all reports are filed as required by the Federal Funding Accountability and Transparency Act.

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 2022-012

Subject: Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Subrecipient Monitoring
Federal Agency: U.S. Department of Homeland Security
Federal Program: COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Assistance Listings Number: 97.036
Federal Award Number and Year (or Other Identifying Number): FEMA DR-4515-IN
Compliance Requirement: Subrecipient Monitoring
Audit Findings: Material Weakness, Other Matters

Condition and Context

The Indiana Department of Homeland Security (IDHS) had not properly designed or implemented a system of internal controls for multiple sections of the Subrecipient Monitoring compliance requirement. Of the 18 subrecipients selected for testing, the IDHS was unable to provide tangible audit evidence to support that proper subaward information had been communicated to each of the subrecipients. The IDHS indicated that information was provided to the subrecipients on the newly implemented Federal Emergency Management Agency (FEMA) Portal; however, the IDHS staff did not have access to the Portal to ensure the appropriate subaward information was indeed provided to the subrecipients.

In addition, documentation for each of 18 subrecipients was requested to verify that the IDHS was appropriately monitoring their subrecipients during the audit period to ensure the subrecipients received a Single Audit, if it was expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the Single Audit threshold as established by Uniform Guidance. The IDHS indicated that they had not established sufficient procedures to be in compliance with this requirement. The agency's monitoring of subrecipient Single Audits was intermittent and undocumented.

The lack of internal controls and noncompliance were systemic issues 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). . . ."

2 CFR 200.332 states:

"All pass-through entities must:

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

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

- (1) Federal award identification.
 - (i) Subrecipient name (which must match the name associated with its unique entity identifier);
 - (ii) Subrecipient's unique entity identifier;
 - (iii) Federal Award Identification Number (FAIN);
 - (iv) Federal Award Date (see the definition of Federal award date in § 200.1 of this part) of award to the recipient by the Federal agency;
 - (v) Subaward Period of Performance Start and End Date;
 - (vi) Subaward Budget Period Start and End Date;
 - (vii) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
 - (viii) Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current financial obligation;
 - (ix) Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
 - (x) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
 - (xi) Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;
 - (xii) Assistance Listings number and Title; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at time of disbursement;
 - (xiii) Identification of whether the award is R&D; and
 - (xiv) Indirect cost rate for the Federal award (including if the de minimis rate is charged) per § 200.414.
- (2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award issued in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;
- (3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;

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

- (4)
- (i) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government. If no approved rate exists, the pass-through entity must determine the appropriate rate in collaboration with the subrecipient, which is either:
 - (A) The negotiated indirect cost rate between the pass-through entity and the subrecipient; which can be based on a prior negotiated rate between a different PTE and the same subrecipient. If basing the rate on a previously negotiated rate, the pass-through entity is not required to collect information justifying this rate, but may elect to do so;
 - (B) The de minimis indirect cost rate.
 - (ii) The pass-through entity must not require use of a de minimis indirect cost rate if the subrecipient has a Federally approved rate. Subrecipients can elect to use the cost allocation method to account for indirect costs in accordance with § 200.405(d).
- (5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and
- (6) Appropriate terms and conditions concerning closeout of the subaward.
- (b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:
- (1) The subrecipient's prior experience with the same or similar subawards;
 - (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of this part, and the extent to which the same or similar subaward has been audited as a major program;
 - (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
 - (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).
- (c) Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in § 200.208.
- (d) 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.

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

- (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 written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.
- (3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521.
- (4) The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (e.g., has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section § 200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

(e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:

- (1) Providing subrecipients with training and technical assistance on program-related matters; and
- (2) Performing on-site reviews of the subrecipient's program operations;
- (3) Arranging for agreed-upon-procedures engagements as described in § 200.425.

(f) Verify that every subrecipient is audited as required by Subpart F 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.

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

(h) Consider taking enforcement action against noncompliant subrecipients as described in § 200.339 of this part and in program regulations."

Cause

The system of internal controls over the Subrecipient Monitoring compliance requirement was not properly designed nor implemented to ensure subaward identification information was appropriately reviewed by management and adequate supporting documentation was maintained for audit. The IDHS did not have policies or procedures in place to ensure each subrecipient was efficiently monitored and a Single Audit was completed as necessary.

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

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of Federal statutes, regulations, and the terms and conditions of the Federal award could result in the loss of future federal funding to the IDHS.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDHS establish a proper system of internal controls to ensure subaward identification information is provided to subrecipients and that there is an appropriate level of review and oversight of the subaward information that is provided. We also recommended developing policies and procedures to monitor the completion of each subrecipient's Single Audit report and to ensure that documentation is maintained and available for audit.

Views of Responsible Officials

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

FINDING 2022-013

Subject: Career and Technical Education -- Basic Grants to States - Subrecipient Monitoring
Federal Agency: U.S. Department of Education
Federal Program: Career and Technical Education - Basic Grants to States
Assistance Listings Number: 84.048
Federal Award Numbers and Years (or Other Identifying Numbers): V048A190014, V048A200014,
V048A210014

Compliance Requirement: Subrecipient Monitoring
Audit Findings: Material Weakness, Other Matters

Condition and Context

The Governor's Workforce Cabinet (GWC) had not properly designed or implemented a system of internal controls for multiple sections of the Subrecipient Monitoring compliance requirement. The GWC properly notified subrecipients of the grant requirements, as well as the required subaward identification information through the award applications and grant award notifications. However, the award applications and notifications were reviewed and approved by a single individual without an additional level of review or oversight.

In addition, documentation for each of the 40 subrecipients selected for testing was requested to verify that the GWC was appropriately monitoring their subrecipients during the audit period to ensure the subrecipients received a Single Audit, if it was expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the Single Audit threshold as established by Uniform Guidance. The GWC did not perform monitoring activities for any of the 40 subrecipients. Monitoring activities would include ensuring all subrecipients were audited, if necessary; conducting follow-ups to ensure subrecipients took timely and appropriate action to correct any deficiencies pertaining to the Federal award as detected during an audit or on-sit review; and issuing management decisions for applicable audit findings pertaining to Federal awards provided by the GWC.

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

The lack of internal controls and noncompliance were systemic issues 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). . . ."

2 CFR 200.332 states in part:

"All pass-through entities must: . . .

(d) 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: . . .

(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 § 200.501 Management decision. . . .

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

Cause

A proper system of internal controls over the Subrecipient Monitoring compliance requirement was not designed by management of the GWC, which would include segregation of key functions. Embedded within a properly designed and implemented internal control system should be controls consisting of policies and procedures. Policies reflect the GWC management of what should be done to effect internal control, and procedures should consist of actions that would implement these policies. The GWC did not have policies or procedures in place to ensure subaward identification information was adequately reviewed and approved by someone other than the individual who completed the award applications and notifications, nor to ensure each subrecipient was efficiently monitored and a Single Audit was completed as necessary.

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

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of Federal statutes, regulations, and the terms and conditions of the Federal award could result in the loss of future federal funding to the GWC.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the GWC establish a proper system of internal controls and develop policies and procedures to ensure there is an appropriate level of review and oversight of the subaward identification information that is provided to subrecipients. We also recommended developing policies and procedures to document the completion of monitoring activities, which would include ensuring all subrecipients are audited, if necessary; that follow up is conducted to ensure subrecipients take timely and appropriate action to correct the deficiencies pertaining to the Federal awards provided by the GWC; and that management decisions are issued for audit findings pertaining to Federal awards provided by the GWC.

Views of Responsible Officials

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

FINDING 2022-014

Subject: Career and Technical Education -- Basic Grants to States - Internal Controls

Federal Agency: U.S. Department of Education

Federal Program: Career and Technical Education - Basic Grants to States

Assistance Listings Number: 84.048

Federal Award Numbers and Years (or Other Identifying Numbers): V048A200014, V048A210014,
V048A190014

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

Audit Finding: Material Weakness

Condition and Context

The Governor's Workforce Cabinet (GWC) had not properly designed or implemented a system of internal controls, which would include appropriate segregation of duties that would likely be effective in preventing, or detecting and correcting, noncompliance.

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

A single GWC employee received the reimbursement requests submitted by subrecipients, reviewed the reimbursement requests to ensure all expenditures included were for allowable activities and costs and were within the grant's appropriate period of performance. The employee then submitted all claims for payment from the applicable grant to Centralized Accounting for processing. There was no secondary review or approval process to provide oversight.

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

Eligibility

Only eligible recipients (secondary and postsecondary) are allowed to apply for Perkins Basic and Perkins Reserve funding. A single GWC employee reviewed all grant applications and approved each recipient who was eligible for funding. There was no secondary review or approval over this process to provide oversight.

The lack of internal controls was a systemic issue 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). . . ."

Cause

A proper system of internal controls was not designed by management of the GWC, which would include segregation of key functions. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the GWC management of what should be done to effect internal control, and procedures should consist of actions that would implement these policies.

Effect

Without the proper design or implementation of the components of a system of internal controls, including policies and procedures that provide segregation of duties and additional oversight as needed, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the GWC design and implement a proper system of internal controls, including policies and procedures that would provide segregation of duties to ensure appropriate reviews, approvals, and oversight are taking place.

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 2022-015

Subject: Child Nutrition Cluster - Reporting

Federal Agency: U.S. Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program, COVID-19 - National School Lunch, Special Milk Program for Children, Summer Food Service Program for Children, Fresh Fruit and Vegetable Program

Assistance Listings Numbers: 10.553, 10.555, 10.556, 10.559, 10.582

Federal Award Numbers and Years (or Other Identifying Numbers): 212IN059N1099, 202IN059N1099, 222IN059N1099, 212IN059L1603, 222IN059L1603, 212IN002H1703

Compliance Requirement: Reporting

Audit Findings: Material Weakness, Other Matters

Condition and Context

The system of internal controls over the applicable reports for the Child Nutrition programs as established by management of the Indiana Department of Education (IDOE) was not properly implemented nor was it operating effectively to ensure the required Federal Funding Accountability and Transparency Act (FFATA) reports were filed. The IDOE, as the direct recipient of these program funds, is required to report first-tier subawards that result in an obligation of \$30,000 or more in federal funds to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). The IDOE did not identify which, if any, subawards were subject to the FFATA reporting requirements. As such, no subawards were reported, and, therefore, the State's compliance with the FFATA reporting requirements could not be verified.

During discussions with the IDOE management, it was brought to our attention that they are aware they are in noncompliance and have been working to identify subawards that are subject to the FFATA reporting requirements and to upload those reports to the FSRS.

The lack of internal controls and noncompliance were systemic issues 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). . . ."

2 CFR 170.330 states in part:

"I. Reporting Subawards and Executive Compensation

a. *Reporting of first-tier subawards.*

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

Applicability. Unless you are exempt as provided in paragraph d. of this award term, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency . . .

2. *Where and when to report.*

i. The non-Federal entity or Federal agency must report each obligating action described in paragraph a.1. of this award to <http://www.fsrs.gov>.

ii. For subaward information, report no later than the end of the month following the month in which the obligation was made . . .

3. *What to report.* You must report the information about each obligating action that the submission instructions posted at <http://www.fsrs.gov> specify. . . ."

Cause

The system of internal controls was not properly designed nor implemented by management of the IDOE to ensure all applicable subawards under the FFATA were being appropriately identified and reported.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, the IDOE did not perform its responsibilities as the direct recipient of federal funds as prescribed by the FFATA, and, therefore, the State's compliance with the FFATA reporting requirements could not be verified.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDOE establish a proper system of internal controls and develop policies and procedures to ensure subawards that meet the definition of a first-tier award are appropriately identified, and all reports are filed as required by the FFATA.

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 2022-016

Subject: Child Nutrition Cluster - Special Test and Provision - Accountability for USDA Donated Foods

Federal Agency: U.S. Department of Agriculture (USDA)

Federal Programs: School Breakfast Program, National School Lunch Program, COVID-19 -
National School Lunch, Special Milk Program for Children, Summer Food
Service Program for Children, Fresh Fruit and Vegetable Program

Assistance Listings Numbers: 10.553, 10.555, 10.556, 10.559, 10.582

Federal Award Numbers and Years (or Other Identifying Numbers): 212IN059N1099, 202IN059N1099,
222IN059N1099, 212IN059L1603,
222IN059L1603, 212IN002H1703

Compliance Requirement: Special Tests and Provisions - Accountability for USDA Donated Foods

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2021-008.

Condition and Context

As a State distributing agency, the Indiana Department of Education (IDOE) is responsible for distributing donated foods in the State. The State distributing agencies must maintain accurate and complete records with respect to the receipt, distribution, and inventory of all USDA foods. Physical inventories of all storage facilities are to be completed, and then reconciled annually with the inventory records of each storage facility. The IDOE tracks all donated food transactions in their inventory system (CNPweb System) and performs a yearly physical count at each of their warehouse locations. The result of this count is then compared to the ending inventory amount from the CNPweb System, and any differences are noted. For counted amounts that are less than inventory records, the respective warehouse is charged for the amount that was short.

The IDOE does not maintain the inventory records from any of its three warehousing facilities that are used for the annual reconciliations and the CNPweb System is a perpetual system that does not have the ability to produce historical inventory balances. As a result, the State's compliance with the maintenance of records portion of this compliance requirement could not be verified.

Management of the IDOE is aware they remain in noncompliance due to inventory records not being provided for audit. They are still currently working with their software provider to allow them to produce historical inventory balances from the CNPweb System.

The lack of internal controls and noncompliance over the maintenance of inventory records were systemic issues throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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

2 CFR 200.334 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. . . ."

7 CFR 250.4(a) states in part: "The distributing agency, as defined in § 250.2, is responsible for ensuring compliance with the requirements in this part, and in other Federal regulations referenced in this part, in the distribution and control of donated foods. . . ."

7 CFR 250.12(b) states:

"The distributing agency must ensure that donated foods at all storage facilities used by the distributing agency (or by a sub distributing agency) are stored in a manner that permits them to be distinguished from other foods and must ensure that a separate inventory record of donated foods is maintained. The distributing agency's system of inventory management must ensure that donated foods are distributed in a timely manner and in optimal condition. On an annual basis, the distributing agency must conduct a physical review of donated food inventories at all storage facilities used by the distributing agency (or by a sub distributing agency) and must reconcile physical and book inventories of donated foods. The distributing agency must report donated food losses to FNS and ensure that restitution is made for such losses."

Cause

The system of internal controls over the requirements for distributing donated foods was not properly designed nor implemented to ensure the appropriate inventory records were maintained and available for audit.

Effect

Without proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, the IDOE did not maintain the required inventory records, and, therefore, compliance with the provisions of Federal statutes, regulations, and the terms and conditions of the Federal award could not be verified. Failure to maintain records could allow the improper distribution or loss of donated foods, and the State distributing agency may be required to pay USDA the value of the food or replace it in kind.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDOE establish a proper system of internal controls and develop policies and procedures to ensure proper documentation is maintained and available for audit.

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

Views of Responsible Officials

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

FINDING 2022-017

Subject: Title I Grants to Local Educational Agencies - Reporting
Federal Agency: U.S. Department of Education
Federal Program: Title I Grants to Local Educational Agencies
Assistance Listings Number: 84.010
Federal Award Numbers and Years (or Other Identifying Numbers): S010A180014, S010A190014,
S010A200014, S010A210014

Compliance Requirement: Reporting
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 2021-012.

Condition and Context

The system of internal controls over the applicable reports for the Title I Grants program as established by management of the Indiana Department of Education (IDOE) was not properly implemented nor was it operating effectively to ensure the required the Federal Funding Accountability and Transparency Act (FFATA) reports were filed. The IDOE, as the direct recipient of these program funds, is required to report first-tier subawards that result in an obligation of \$30,000 or more in federal funds to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). For the current audit period, the IDOE did not appropriately identify all subawards made from Grant Number S010A210014 that were subject to the FFATA reporting requirements. As such, 304 subawards totaling \$199,388,546 were not reported to the FSRS.

During discussions with the IDOE management, it was brought to our attention that they are aware they are in noncompliance and have been working to identify each of those subawards made from Grant Number S010A210014 that are subject to FFATA reporting requirements and to upload those reports to the FSRS. In addition, they are continuing to work on correcting and uploading the FFATA reports for the other Title I Grants as noted in the prior audit finding.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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

2 CFR 170.330 states in part:

"1. Reporting Subawards and Executive Compensation

a. *Reporting of first-tier subawards.*

Applicability. Unless you are exempt as provided in paragraph d. of this award term, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency . . .

2. *Where and when to report.*

i. The non-Federal entity or Federal agency must report each obligating action described in paragraph a.1. of this award to <http://www.fsr.gov>.

ii. For subaward information, report no later than the end of the month following the month in which the obligation was made.

3. *What to report.* You must report the information about each obligating action that the submission instructions posted at <http://www.fsr.gov> specify. . . ."

Cause

The system of internal controls as established by management of the IDOE was not properly designed nor implemented to ensure all applicable subawards under the FFATA were being appropriately identified and reported to the FSRS.

Effect

Without the implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, the IDOE did not fulfill its responsibilities as the direct recipient of federal funds as prescribed by the FFATA, and material noncompliance remained undetected. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the IDOE.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDOE establish a proper system of internal controls, and develop policies and procedures to ensure subawards that meet the definition of a first-tier subaward are appropriately identified and all reports are filed as required by the FFATA.

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 2022-018

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions
- Oversight and Monitoring Responsibilities with Respect to Charter
Schools with relationships with Charter Management Organizations (SEAs/LEAs)

Federal Agency: U.S. Department of Education

Federal Program: Title I Grants to Local Educational Agencies

Assistance Listings Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): S010A180014, S010A190014,
S010A200014, S010A210014

Compliance Requirement: Special Tests and Provisions - Oversight and Monitoring
Responsibilities with Respect to Charter Schools with
Relationships with Charter Management Organizations

Audit Findings: Material Weakness, Modified Opinion

Condition and Context

The Indiana Department of Education (IDOE) had not designed or implemented a system of internal controls related to their responsibilities for overseeing and monitoring subrecipients, including charter schools with relationships Charter Management Organizations (CMOs). Charter schools with relationships with CMOs that receive federal grant funds must comply with statutes authorizing the applicable grant program, regulations, and the terms and conditions of their grant awards, and relevant department-issued guidance. The IDOE as the pass-through entity of federal grant funds to the charter schools with relationships with CMOs must evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining appropriate subrecipient monitoring, as well as monitor the activities of the subrecipient as necessary to ensure the subawards are used for authorized purposes.

The IDOE was responsible for overseeing and monitoring 38 charter schools with relationships with CMOs during the audit period. The IDOE did not perform procedures to monitor the activities of any of the 38 subrecipients as required. As such, the State's compliance with this requirement could not be verified.

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 200.332(d) states in part:

"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:

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

- (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 written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.
- (3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521.
- (4) The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (e.g., has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section § 200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward."

Cause

A system of internal controls was not designed nor implemented in order to ensure policies and procedures were developed to oversee and monitor subrecipients, including charter schools with relationships with CMOs.

Effect

Without a proper system of internal controls in place, the IDOE did not perform its responsibilities to oversee and monitor charter schools with relationships with CMOs. As a result, the State's compliance with this requirement could not be verified.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDOE establish a proper system of internal controls and develop policies and procedures to ensure subrecipients, including charter schools with relationships with CMOs, are being appropriately overseen and monitoring activities are conducted as required.

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 2022-019

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions -
Access to Federal Funds for New or Significantly Expanded Charter Schools
Federal Agency: U.S. Department of Education
Federal Program: Title I Grants to Local Educational Agencies
Assistance Listings Number: 84.010
Federal Award Numbers and Years (or Other Identifying Numbers): S010A180014, S010A190014,
S010A200014, S010A210014
Compliance Requirement: Special Tests and Provisions - Access to Federal Funds
for New or Significantly Expanded Charter Schools
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 2021-011.

Condition and Context

The Indiana Department of Education (IDOE) is responsible for allocating funds to new, or significantly expanded, charter schools. The IDOE must ensure that a charter school LEA that opens for the first time or significantly expands its enrollment receives the funds under each covered program, including the Title I Grants for which it is eligible. If a charter school LEA opens or expands by November 1 of any given year, the IDOE must allocate to the school the funds for which it is eligible no later than five months after the school first opens or significantly expands its enrollment.

During discussions with the IDOE management, it was brought to our attention that they are aware they are in noncompliance. Within the audit period, eight charter schools opened or significantly expanded prior to the November 1 date; however, the IDOE did not allocate to the schools within the required five-month timeframe the funds for which the schools were eligible.

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 76.793 states:

"Except as provided in 76.788(b) and 76.789(b)(3):

(a) For each eligible charter school LEA that opens or significantly expands its enrollment on or before November 1 of an academic year, the SEA must allocate funds to the charter school LEA within five months of the date the charter school LEA opens or significantly expands its enrollment; and

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

(b)

- (1) LEA that opens or significantly expands its enrollment after November 1, but before February 1 of an academic year, the SEA must allocate funds to the charter school LEA on or before the date the SEA allocates funds to LEAs under the applicable covered program for the succeeding academic year.
- (2) The SEA may provide funds to the charter school LEA from the SEA's allocation under the program for the academic year in which the charter school LEA opened or significantly expanded its enrollment, or from the SEA's allocation under the program for the succeeding academic year."

Cause

A system of internal controls had not been designed nor implemented to ensure policies and procedures were in place in order to allocate funds to new or significantly expanded charter schools within the required timeframe.

Effect

Without the proper implementation of an effectively designed system of internal controls, material noncompliance remained undetected, and the IDOE did not fulfill its responsibilities as the pass-through entity. The eight new or significantly expanded charter schools did not receive their Title I Grants allocations within the appropriate period.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDOE establish a proper system of internal controls and develop policies and procedures to ensure any new or significantly expanded charter schools receive their federal funding allocations within the required time period.

Views of Responsible Officials

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

FINDING 2022-020

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

Federal Agency: U.S. Department of Education

Federal Program: Title I Grants to Local Educational Agencies

Assistance Listings Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): S010A180014, S010A190014,
S010A200014, S010A210014

Compliance Requirement: Subrecipient Monitoring

Audit Findings: Material Weakness, Modified Opinion

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

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2021-010.

Condition and Context

The Indiana Department of Education (IDOE) had not properly designed or implemented a system of internal controls for multiple sections of the Subrecipient Monitoring compliance requirement. The IDOE properly notified subrecipients of the grant requirements, as well as the required subaward identification information through the award applications and grant award notifications. However, the IDOE was not adequately monitoring their subrecipients during the audit period, as appropriate.

Risk Assessment and Monitoring Activities

The IDOE, as the pass-through entity, is responsible for monitoring the activities of the subrecipients as necessary to ensure that the subawards are used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subawards; and that any subaward performance goals are achieved. In order to complete the monitoring activities, the IDOE must evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate monitoring activities to be conducted.

The IDOE maintains a Risk Assessment Score monitoring tracking spreadsheet, which includes the risk assessment performed on each subrecipient and any additional monitoring that should occur. The same tracking spreadsheet utilized for the Title I Grants is the same spreadsheet used for other grants that the IDOE is the pass-through entity, such as the Education Stabilization Funds grants. This spreadsheet, along with supporting documentation, are to be reviewed by management of the IDOE to ensure that the proper monitoring occurred for each subrecipient; however, these reviews did not ensure that all required monitoring was appropriately conducted.

The IDOE's Risk Assessment Score monitoring tracking spreadsheet evaluated 523 subrecipients' risk of noncompliance across all federal grants for which the IDOE is the pass-through entity. The evaluation of the 523 subrecipients determines the appropriate monitoring activities the IDOE is to perform. Based on the IDOE's risk assessment, 105 of the 523 subrecipients were identified as needing a reimbursement review, an on-site review, or a desktop review.

The IDOE only performed monitoring activities, such as a reimbursement review, an on-site review, or a desktop review on 29 of the 105 subrecipients identified.

A sample of 25 subrecipients was haphazardly selected for testing from the 105 subrecipients for which monitoring activities were required. Of those 25 selected, 5 subrecipients did not receive a reimbursement review, an on-site review, or a desktop review. Per the IDOE's risk assessment, these 5 subrecipients were part of the 29 selected by the IDOE to receive a review; however, the reviews were not actually completed.

Single Audit Monitoring

The IDOE as the pass-through entity is responsible for monitoring its subrecipients during the audit period to ensure the subrecipients received a Single Audit, if it was expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the Single Audit threshold as established by Uniform Guidance.

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

During discussions with IDOE management, it was brought to our attention that they are aware they are in noncompliance with this requirement. The IDOE had not implemented policies or procedures to ensure monitoring activities related to Single Audits for their subrecipients. These monitoring activities must include:

- 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 written confirmation from the subrecipient, highlighting the status of actions planned or taken to address single audit findings related to the subaward.
- Issuing a management decision for applicable audit findings pertaining only to the federal award provided to the subrecipient from the pass-through entity as required by 2 CFR 200.521.
- The pass-through entity is responsible for resolving audit findings specifically related to the subaward provided to the subrecipient from the pass-through entity.

The lack of internal controls and noncompliance were systemic issues 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). . . ."

2 CFR 200.332(d) states in part:

"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 written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.
- (3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521.

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

- (4) The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (e.g., has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section § 200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward."

Cause

A proper system of internal controls over the Subrecipient Monitoring compliance requirement was not designed by management of the IDOE. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the IDOE management of what should be done to effect internal controls, and procedures should consist of actions that would implement these policies. The IDOE did not have policies or procedures in place to ensure each subrecipient was efficiently monitored and a Single Audit was completed as necessary.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the IDOE.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDOE establish a proper system of internal controls and develop policies and procedures to document the completion of monitoring activities, which would include ensuring all subrecipients are audited, if necessary; that follow-up is conducted to ensure subrecipients take timely and appropriate action to correct the deficiencies pertaining to the federal awards provided by the IDOE; and that management decisions are issued for audit findings pertaining to federal awards provided by the IDOE.

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 2022-021

Subject: COVID-19 - Education Stabilization Fund - Reporting
Federal Agency: U.S. Department of Education
Federal Program: COVID-19 - Education Stabilization Fund
Assistance Listings Numbers: 84.425C, 84.425D, 84.425U
Federal Award Numbers and Years (or Other Identifying Numbers): S425U210013, S425D200013,
S425C200018, S425R210038,
S425D210013, S425C210018,
7000S425V210038

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

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2021-014.

Condition and Context

The system of internal controls over the applicable reports as established by management of the Indiana Department of Education (IDOE) was not properly implemented nor was it operating effectively to ensure the required Federal Funding Accountability and Transparency Act (FFATA) reports were filed and that sufficient audit evidence was maintained to support the Annual Reports as submitted by the IDOE.

FFATA

The IDOE, as the direct recipient of the Education Stabilization Funds (ESF), is required to report first-tier subawards that result in an obligation of \$30,000 or more in federal funds to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Of the six ESF grants received by the IDOE, three grants from which subawards were made, the IDOE did not identify which, if any, subawards were subject to the FFATA reporting requirements. As such, no subawards were reported to FSRS for those three grants.

During discussions with IDOE management, it was brought to our attention that they are aware they are in noncompliance and have been working to identify the subawards made from the three grants that are subject to the FFATA reporting requirements and to upload those reports to the FSRS. In addition, they are continuing to work on correcting and uploading the FFATA reports for the other ESF grants as noted in the prior audit finding.

Annual Reporting

The IDOE, as a recipient of the Elementary and Secondary School Emergency Relief (ESSER), Governor's Emergency Education Relief (GEER), and the Emergency Assistance for Nonpublic Schools (EANS) funds is required to submit annual performance reports with data on expenditures, planned expenditures, subrecipients, and uses of funds, including for mandatory reservations.

The IDOE was unable to provide for audit, documentation to support the underlying data accumulated and summarized in the GEER and EANS Annual Reports submitted during the audit period. In addition, the underlying data for the ESSER Annual Report submitted during the audit period was not supported by the information provided by the IDOE. The reported data could not be traced to records that accumulate and summarize the data; therefore, the accuracy and completeness of the reports could not be verified.

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

The lack of internal controls and noncompliance were systemic 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). . . ."

2 CFR 17.330 states in part:

"I. Reporting Subawards and Executive Compensation

a. *Reporting of first-tier subawards.*

Applicability. Unless you are exempt as provided in paragraph d. of this award term, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency . . .

2. *Where and when to report.*

i. The non-Federal entity or Federal agency must report each obligating action described in paragraph a.1. of this award to <http://www.fsr.gov>.

ii. For subaward information, report no later than the end of the month following the month in which the obligation was made. . . .

3. *What to report.* You must report the information about each obligating action that the submission instructions posted at <http://www.fsr.gov> specify. . . ."

2 CFR 200.302(b) states in part:

"The Financial management system of each non-federal entity must provide for the following:
. . .

(2) Accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements set forth in 2 CFR 200.328 Financial reporting. . . ."

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

2 CFR 200.328 states:

"Unless otherwise approved by OMB, the Federal awarding agency must solicit only the OMB-approved governmentwide data elements for collection of financial information (at time of publication the Federal Financial Report or such future, OMB-approved governmentwide data elements available from the OMB-designated standards lead. 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. The Federal awarding agency must use OMB-approved common information collections, as applicable, when providing financial and performance reporting information."

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 sub-recipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. . . ."

Cause

The system of internal controls was not properly designed nor implemented by management of the IDOE to ensure all applicable subawards under the FFATA were being appropriately identified and reported, and to ensure all supporting documentation related to federal awards received was accurate and complete, as well as maintained and available for audit.

Effect

Without a proper system of internal controls in place, the IDOE did not perform its complete responsibilities as the direct recipient of federal funds as prescribed by the FFATA, and material noncompliance remained undetected. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the IDOE.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDOE establish a proper system of internal controls, and develop policies and procedures to ensure subawards that meet the definition of a first-tier subaward are appropriately identified and all reports are filed as required by the FFATA. We also recommended policies and procedures be developed to strengthen the system of internal controls to ensure adequate documentation is maintained and available for audit.

Views of Responsible Officials

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

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

FINDING 2022-022

Subject: COVID-19 - Education Stabilization Fund - Subrecipient Monitoring
Federal Agency: U.S. Department of Education
Federal Program: COVID-19 - Education Stabilization Fund
Assistance Listings Numbers: 84.425C, 84.425D, 84.425U
Federal Award Numbers and Years (or Other Identifying Numbers): S425U210013, S425C200018,
S425C210018, S425D200013,
S425D210013,

Compliance Requirement: Subrecipient Monitoring
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

A similar finding was reporting in the immediately prior audit report. The prior audit finding number was 2021-015.

Condition and Context

The Indiana Department of Education (IDOE) had not properly designed or implemented a system of internal controls for multiple sections of the Subrecipient Monitoring compliance requirement.

Subaward Identification

Of the 26 subrecipients selected for testing, the IDOE was unable to provide tangible audit evidence to support that proper subaward information had been communicated to 6 of the subrecipients. As such, the State's compliance for this requirement for these 6 subrecipients was unable to be verified.

Risk Assessment and Monitoring Activities

The IDOE, as the pass-through entity, is responsible for monitoring the activities of the subrecipients as necessary to ensure that the subawards are used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subawards and that any subaward performance goals are achieved. In order to complete the monitoring activities, the IDOE must evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate monitoring activities to be conducted.

The IDOE maintains a Risk Assessment Score monitoring tracking spreadsheet, which includes the risk assessment performed on each subrecipient and any additional monitoring that should occur. The same tracking spreadsheet utilized for the Education Stabilization Funds is the same spreadsheet used for other grants that the IDOE is the pass-through entity, such as the Title I Grants to Local Educational Agencies. This spreadsheet, along with supporting documentation, are to be reviewed by management of the IDOE to ensure that the proper monitoring occurred for each subrecipient; however, these reviews did not ensure that all required monitoring was properly conducted.

The IDOE's Risk Assessment Score monitoring tracking spreadsheet evaluated 523 subrecipients' risk of noncompliance across all federal grants, including the Education Stabilization Fund Grants for which the IDOE is the pass-through entity. The evaluation of the 523 subrecipients determines the appropriate monitoring activities the IDOE is to perform. Based on the IDOE's risk assessment, 105 of the 523 subrecipients were identified as needing a reimbursement review, an on-site review, or a desktop review.

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

The IDOE only performed monitoring activities, such as a reimbursement review, an on-site review, or a desktop review on 29 of the 105 subrecipients identified.

A sample of 25 subrecipients was haphazardly selected for testing from the 105 subrecipients for which monitoring activities were required. Of those 25 selected, 5 subrecipients did not receive a reimbursement review, an on-site review, or a desktop review. Per the IDOE's risk assessment, these 5 subrecipients were part of the 29 selected by the IDOE to receive a review; however, the reviews were not actually completed.

Single Audit Monitoring

The IDOE, as the pass-through entity, is responsible for monitoring their subrecipients during the audit period to ensure the subrecipients received a Single Audit if it was expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the Single Audit threshold as established by Uniform Guidance.

During discussions with IDOE management, it was brought to our attention that they are aware they are in noncompliance with this requirement. The IDOE had not implemented policies or procedures to ensure monitoring activities related to Single Audits for its subrecipients. These monitoring activities must include:

- 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 written confirmation from the subrecipient, highlighting the status of actions planned or taken to address single audit findings related to the subaward.
- Issuing a management decision for applicable audit findings pertaining only to the federal award provided to the subrecipient from the pass-through entity as required by 2 CFR 200.521.
- The pass-through entity is responsible for resolving audit findings specifically related to the subaward provided to the subrecipient from the pass-through entity.

The lack of internal controls and noncompliance were systemic issues 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). . . ."

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

2 CFR 200.332(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 written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.
- (3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521.
- (4) The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (e.g., has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section § 200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward."

Cause

The system of internal controls over the Subrecipient Monitoring compliance requirement was not properly designed nor implemented as subaward identification information was not provided to all subrecipients. The IDOE did not have policies or procedures in place to ensure each subrecipient was efficiently monitored and a Single Audit was completed as necessary.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the IDOE.

Questioned Costs

There were no questioned costs identified.

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

Recommendation

We recommended that management of the IDOE establish a proper system of internal controls and develop policies and procedures to ensure appropriate subaward identification information is provided to subrecipients. We also recommended developing policies and procedures to document the completion of monitoring activities, which would include ensuring all subrecipients are audited, if necessary; that follow-up is conducted to ensure subrecipients take timely and appropriate action to correct the deficiencies pertaining to the federal awards provided by the IDOE; and that management decisions are issued for audit findings pertaining to federal awards provided by the IDOE.

Views of Responsible Officials

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

FINDING 2022-023

Subject: COVID-19 - Education Stabilization Fund - Earmarking
Federal Agency: U.S. Department of Education
Federal Program: COVID-19 - Education Stabilization Fund
Assistance Listings Number: 84.425U
Federal Award Number and Year (or Other Identifying Number): S425U210013
Compliance Requirement: Matching, Level of Effort, Earmarking
Audit Findings: Material Weakness, Other Matters

Condition and Context

The system of internal controls over the applicable earmarking requirements for the American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER), as established by management of the Indiana Department of Education (IDOE), was not properly implemented nor was it operating effectively to ensure the appropriate amounts were reserved.

For the ARP ESSER, the IDOE was to reserve: 1) at least 5 percent of the ARP ESSER funds for evidence-based interventions that address the academic impact of lost instructional time; 2) at least 1 percent of the ARP ESSER funds for evidence-based summer enrichment programs; and 3) at least 1 percent of the ARP ESSER funds for evidence-based comprehensive afterschool programs. The interventions that were to be implemented with the reserved funds must respond to students' social, emotional, mental health, and academic needs. The IDOE under allocated each intervention by \$70,552, \$14,111, and \$14,111, respectively.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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

American Rescue Plan Act of 2021, Sec. 2001 (f) states in part:

". . . (f) STATE FUNDING.—With funds not otherwise allocated under subsection (d), a State—

- (1) shall reserve not less than 5 percent of the total amount of grant funds awarded to the State under this section to carry out, directly or through grants or contracts, activities to address learning loss by supporting the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in § 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care, including by providing additional support to local educational agencies to fully address such impacts;
- (2) shall reserve not less than 1 percent of the total amount of grant funds awarded to the State under this section to carry out, directly or through grants or contracts, the implementation of evidence-based summer enrichment programs, and ensure such programs respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student populations described in § 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care;
- (3) shall reserve not less than 1 percent of the total amount of grant funds awarded to the State under this section to carry out, directly or through grants or contracts, the implementation of evidence-based comprehensive afterschool programs, and ensure such programs respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student populations described in § 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care; . . ."

Cause

The system of internal controls as established by management of the IDOE was not properly designed nor implemented to ensure amounts required to be reserved from the ARP ESSER funds were appropriately reserved and allocated.

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

Effect

Without the implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the IDOE.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDOE establish a proper system of internal controls, and develop policies and procedures to ensure amounts required to be reserved for applicable federal awards are adequately allocated and expended.

Views of Responsible Officials

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

FINDING 2022-024

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 Programs: COVID-19 - Temporary Assistance for Needy Families, Temporary Assistance for Needy Families

Assistance Listings Number: 93.558

Federal Award Numbers and Years (or Other Identifying Numbers): 1502INTANF, 1601INTANF, 1701INTANF, 1801INTANF, 1901INTANF, 2001INTANF, 2101INTANF, 2201INTANF

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 audit report. The prior audit finding number was 2021-026.

Condition and Context

The Family and Social Services Administration (FSSA) is the Title IV-A state agency responsible for TANF. Upon receiving notification from the Title IV-D state agency that an individual is not cooperating with the State in establishing paternity, or in establishing, modifying, or enforcing a support order with respect to a child of the individual, the FSSA is required to take prompt, appropriate action to reduce or deny TANF assistance to the individual.

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

Cash assistance benefits were not properly discontinued for individuals who were not cooperating with the child support requirements for 17 of the 40 cases tested. The noncompliant cases were the result of a technical issue with the nightly interface between the Indiana Support Enforcement Tracking System (ISETS) and the FSSA system, the Indiana Eligibility Determination Services System (IEDSS). For these cases, the ISETS documented that a non-cooperation notice had been sent to the IEDSS, but the IEDSS did not receive the notice. As a result, the benefits for each individual were either not discontinued or not discontinued timely. FSSA's TANF policies and operating procedures were not effective in identifying and resolving this issue.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

45 CFR 75.303 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) . . .

- (2) Referred individuals must cooperate in establishing paternity and in establishing, modifying, or enforcing a support order with respect to the child.
- (b) If the IV-D agency determines that an individual is not cooperating, and the individual does not qualify for a good cause or other exception established by the State agency responsible for making good cause determinations in accordance with section 454(29) of the Act or for a good cause domestic violence waiver granted in accordance with § 260.52 of this chapter, then the IV-D agency must notify the IV-A agency promptly.
- (c) The IV-A agency must then take appropriate action by:
 - (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

The system of internal controls as established management of the FSSA was not properly designed nor implemented to ensure prompt and appropriate action was being taken to reduce or deny TANF assistance to individuals who were not cooperating with the State as required. Additionally, technical issues between the ISETS and the IEDSS were not detected, and, therefore, were not resolved causing non-cooperation notices as documented by the ISETS to not be received by the IEDSS.

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

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award, as well as the FSSA's inability to enforce the penalties against individuals receiving benefits could result in a reduction of the State family assistance grant amount to the State in subsequent years.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls, including strengthening their policies and procedures to ensure the two systems are properly interfacing, and if a non-cooperation notice is received by the IEDSS, that benefits are properly reduced or denied timely.

Views of Responsible Officials:

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

FINDING 2022-025

Subject: Temporary Assistance for Needy Families (TANF) - Reporting
Federal Agency: U.S. Department of Health and Human Services
Federal Programs: COVID-19 - Temporary Assistance for Needy Families,
Temporary Assistance for Needy Families
Assistance Listings Number: 93.558
Federal Award Numbers and Years (or Other Identifying Numbers): 1502INTANF, 1601INTANF,
1701INTANF, 1801INTANF,
1901INTANF, 2001INTANF,
2101INTANF, 2201INTANF

Compliance Requirement: Reporting
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 2021-027.

Condition and Context

The system of internal controls over the applicable TANF reports as established by management of the Family and Social Services Administration (FSSA) and the Indiana Department of Health (IDOH) was not properly implemented nor was it operating effectively to ensure the required TANF reports were compiled appropriately and included accurate data. Material errors related to subaward reporting under the Federal Funding Accountability and Transparency Act (FFATA) were identified, as were material errors in the ACF-199, TANF Data Report and the ACF-209, TANF SSP-MOE Data Report.

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

FFATA

The FSSA, as the administrator of the TANF program, entered into a Memorandum of Understanding (MOU) to provide TANF funding to the IDOH as a sub-state agency to carry out part of the federal award. As such, the IDOH would become responsible for reporting any subawards they granted of \$25,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

The IDOH granted three subawards utilizing the TANF funding that met or exceeded the \$25,000 threshold under FFATA. These three subawards were selected for testing. The IDOH attempted to report the required subaward activity to the FSRS for each of the three subawards; however, the subaward documentation was unable to be uploaded by the IDOH due to the FSSA being the prime recipient of the TANF grant. There was no communication between the agencies to establish responsibility for completing the FFATA reporting; therefore, the FSSA also did not report the subawards on behalf of the IDOH. The total amount of the three subawards that were not reported on the FSRS was \$2,707,200.

ACF-199, TANF Data Report and ACF-209, TANF SSP-MOE Data Report

The ACF-199, TANF Data Report (ACF-199) is a monthly collection of data on families receiving TANF assistance, which is submitted quarterly and then utilized to verify that the State is meeting required work participation rates. If a State claims MOE expenditures for separate State programs and for persons served by those programs, it must collect monthly and report quarterly on the SSP-MOE Data Report (ACF-209), information on families receiving assistance under a separate State program. The data to be reported on the ACF-199 and the ACF-209 includes the number of families receiving assistance under TANF, families who no longer receive assistance under TANF, and monthly caseload counts.

While determining the populations for testing of the ACF-199, as well as the ACF-209, communications with the FSSA divulged that the underlying data accumulated and summarized in each report were not accurate due to errors in the query parameters used to compile the collection of data for the reports submitted during the audit period. Due to errors in the report parameters, the underlying data was identified as unreliable, and, therefore, the State's compliance with these reporting requirements was unable to be verified.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

45 CFR 75.303 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 265.7 states in part:

"(a) Each State'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

The system of internal controls as established by management of the FSSA and the ISDH was not properly designed nor implemented to ensure all applicable subawards under the FFATA were being appropriately identified and reported. In addition, the FSSA did not have adequate policies or procedures in place to ensure the quarterly reports were compiled accurately and the underlying data was supported by the accounting records.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, the State's compliance with the applicable reporting requirements could not be verified.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the FSSA and the ISDH establish a proper system of internal controls and develop policies and procedures to ensure quarterly reports are completed accurately and supporting documentation is maintained for audit. We also recommended policies and procedures be developed to establish adequate communication between the two agencies to ensure subawards that meet the definition of a first-tier subaward are appropriately identified, and all reports are filed as required by the FFATA.

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 2022-026

Subject: Temporary Assistance for Needy Families (TANF) - Special Tests and Provisions -
Penalty for Refusal to Work; Lack of Child Care for Single Custodial Parent of Child
Under Age Six; Penalty for Failure to Comply with Work Verification Plan

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

Federal Programs: COVID-19 - Temporary Assistance for Needy Families,
Temporary Assistance for Needy Families

Assistance Listings Number: 93.558

Federal Award Numbers and Years (or Other Identifying Numbers): 1502INTANF, 1601INTANF,
1701INTANF, 1801INTANF,
1901INTANF, 2001INTANF,
2101INTANF, 2201INTANF

Compliance Requirement: Special Tests and Provisions - Penalty for Refusal to Work; Lack
of Child Care for Single Custodial Parent of Child Under Age Six;
Penalty for Failure to Comply with Work Verification Plan

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 2021-028.

Condition and Context

The system of internal controls as established by management of the Family and Social Services Administration (FSSA) was not properly implemented nor was it operating effectively to ensure compliance with three of the Special Tests and Provisions of the TANF program.

Penalty for Refusal to Work

The FSSA must reduce or terminate the assistance payable to the family if an individual in a family receiving assistance refuses to work, subject to any good cause or other exemptions established by the State. Testing of the requirement would consist of sampling TANF cases where the individual was not working to ascertain if the FSSA appropriately reduced or denied benefits to individuals who are not exempt under state rules or do not meet state good cause criteria.

Lack of Child Care for Single Custodial Parent of Child Under Age Six

If an individual is a single custodial parent caring for a child under the age of 6, the FSSA may not reduce or terminate assistance for the individual's refusal to engage in required work if the individual demonstrates to the State an inability to obtain needed child care for one or more of the following reasons: (a) unavailability of appropriate child care within a reasonable distance from the individual's home or work site; (b) unavailability or unsuitability of informal child care by a relative or under other arrangements; or (c) unavailability of appropriate and affordable formal child care arrangements.

Testing of this requirement would consist of selecting a sample of single custodial parents caring for a child who is under 6 years of age whose benefits have been reduced or terminated to ascertain if the benefits were improperly reduced or terminated because of inability to obtain childcare.

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

Penalty for Failure to Comply with Work Verification Plan

The FSSA must maintain adequate documentation, verification, and internal control procedures to ensure the accuracy of the data used in calculating work participation rates. In so doing, it must have in place procedures to (a) determine whether its work activities may count for participation rate purposes; (b) determine how to count and verify reported hours of work; (c) identify who is a work-eligible individual; and (d) control internal data transmission and accuracy. The FSSA must comply with its HHS-approved Work Verification Plan in effect for the period that is audited.

Testing of this requirement would consist of sampling TANF cases that were reported to the HHS to ascertain if the work participation rate data was documented, verified, and reported in accordance with the FSSA's Work Verification Plan.

While determining the populations for testing of each of the three requirements noted above, errors were identified by management of the FSSA. Communication with the FSSA regarding these errors divulged that the underlying data accumulated for each population was not accurate due to errors in the query parameters used to compile the collection of data during the audit period. Due to errors in each report's parameters, the underlying data was identified as unreliable and therefore, the State's compliance with these requirements was unable to be verified.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

OMB Circular A-133, Subpart C, .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. . . ."

45 CFR 75.303 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.

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

(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."

Cause

The system of internal controls including policies and procedures as established by management of the FSSA was not properly designed nor implemented to ensure all collections of data and corresponding reports were compiled accurately, and the underlying data was supported by appropriate records.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, the State's compliance with the applicable Special Tests and Provisions of the TANF program could not be verified.

The HHS may penalize the FSSA by an amount not less than 1 percent and not more than 5 percent of the State family assistance grant (SFAG) for violation of the Penalty for Refusal to Work provision. The HHS may penalize the FSSA for up to 5 percent of the SFAG for violation of the Lack of Child Care for Single Custodial Parent of Child under Age Six provision. The HHS may also penalize the FSSA by an amount not less than 1 percent and not more than 5 percent of the SFAG for violation of the Penalty for Failure to Comply with Work Verification Plan provision.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls including strengthening its policies and procedures to ensure their compliance with each of the Special Tests and Provisions of the TANF program.

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 2022-027

Subject: Temporary Assistance for Needy Families (TANF) - Eligibility
Federal Agency: U.S. Department of Health and Human Services
Federal Programs: COVID-19 - Temporary Assistance for Needy Families,
Temporary Assistance for Needy Families

Assistance Listings Number: 93.558

Federal Award Numbers and Years (or Other Identifying Numbers): 1502INTANF, 1601INTANF,
1701INTANF, 1801INTANF,
1901INTANF, 2001INTANF,
2101INTANF, 2201INTANF

Compliance Requirement: Eligibility

Audit Findings: Material Weakness, Modified Opinion

Condition and Context

The system of internal controls as established by management of the Family and Social Services Administration (FSSA) was not properly implemented nor was it operating effectively to ensure TANF cash assistance benefits were provided only to eligible recipients. The FSSA also did not have sufficient policies and procedures in place to ensure that the eligibility for recipients was adequately documented, as well as appropriately verified. In a sample of 40 benefit cases, 5 cases had instances of noncompliance:

- One of the five noncompliant cases had not received an eligibility redetermination interview or a reauthorization of benefits within a year. Per Uniform Guidance under 45 CFR 206.10, a redetermination must be completed for each case at a minimum of once every 12 months. Additionally, an application or redetermination form was not on file for the most recent redetermination that occurred in January 2019 for the recipient.
- In two of the five noncompliant cases, TANF cash assistance benefits were not timely discontinued when the recipient's period of eligibility expired. In the first case, the recipient voluntarily withdrew from the TANF program; however, the recipient's TANF benefits were not closed until the recipient's SNAP benefits were redetermined at a later date. For the second case, the recipient's income exceeded the TANF maximum income level in July 2021; however, the FSSA did not discontinue the recipient's benefits until November 2021.
- One of the five noncompliant cases had benefits issued to a member of the household who was not a part of the TANF assistance group.
- One of the five noncompliant cases was authorized by the same State Eligibility Consultant (SEC) who performed the recipient's eligibility redetermination. This is considered an internal control deviation. The rotation of SECs on a specific recipient case during eligibility redetermination strengthens reviewer independence, provides a new analysis of the case, and improves quality control.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

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

"The auditee shall: . . .

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

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

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

45 CFR 206.10 states in part:

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

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

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

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

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

45 CFR 205.60 states in part:

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

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

(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 § 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

The system of internal controls as established by management of the FSSA was not properly designed nor implemented to ensure eligibility requirements were adequately adhered to. The policies and procedures the FSSA had in place were not sufficient to prevent, or detect and correct, material noncompliance.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls, including strengthening its policies and procedures to ensure all eligibility requirements related to the TANF program are being complied with.

Views of Responsible Officials

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

Auditor's Response

An effective system of internal controls should be designed and implemented to prevent, or promptly detect and correct, material noncompliance with program requirements including those instances of noncompliance noted in the *Condition and Context*.

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

FINDING 2022-028

Subject: Child Care and Development Fund - Period of Performance
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Care and Development Fund Cluster
Assistance Listings Numbers: 93.575, 93.596
Federal Award Numbers and Years (or Other Identifying Numbers): G-1901INCCDD, 2001INCCDF,
2101INCCDF, 2201INCCDF

Compliance Requirement: Period of Performance
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 2021-029.

Condition and Context

The Indiana Family and Social Services Administration (FSSA) had not properly designed or implemented a system of internal controls to ensure all payments, transfers, and adjustments charged to the Child Care and Development Fund (CCDF) were made within the appropriate periods of obligation ending within the audit period. The period of performance for expenditures charged to the CCDF is determined by the CCDF childcare voucher dates.

The FSSA applied all social service payments and transfers, or adjustments to social service payments, totaling \$203,695,968 to federal fiscal years based upon weekly childcare attendance records without verifying that the period of performance was within the appropriate federal fiscal year. Each individual social service payment consisted of thousands of underlying voucher-based transactions with a one-year obligation period based on the CCDF childcare voucher date.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

45 CFR 75.303 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 98.60(d) states in part:

"The following obligation and liquidation provisions apply to States and Territories:

- (1) Discretionary Fund allotments shall be obligated in the fiscal year in which funds are awarded or in the succeeding fiscal year. Unliquidated obligations as of the end of the succeeding fiscal year shall be liquidated within one year.

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

(2)

(i) Mandatory Funds for States requesting Matching Funds per § 98.55 shall be obligated in the fiscal year in which the funds are granted and are available until expended. . . .

(6) In instances where the Lead Agency issues child care certificates, funds for child care services provided through a child care certificate will be considered obligated when a child care certificate is issued to a family in writing that indicates:

(i) The amount of funds that will be paid to a child care provider or family, and

(ii) The specific length of time covered by the certificate, which is limited to the date established for redetermination of the family's eligibility, but shall be no later than the end of the liquidation period. . . ."

2 CFR 200.1 states in part:

"*Questioned cost* means a cost that is questioned by the auditor because of an audit finding:
. . .

(2) Where the costs, at the time of the audit, are not supported by adequate documentation
. . ."

Cause

A proper system of internal controls was not designed by management of the FSSA. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the FSSA management of what should be done to effect internal controls, and procedures should consist of actions that would implement these policies. The FSSA lacked adequate policies and procedures to verify all social service payments and transfers, or adjustments to social service payments charged to the CCDF were within the period of performance for the appropriate federal fiscal year.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the FSSA.

Questioned Costs

We identified \$216,172,771 as questioned costs.

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls and develop policies and procedures, which would include an appropriate level of review and oversight to ensure all charges related to the CCDF program are made within the applicable period of obligation.

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 2022-029

Subject: Block Grants for Prevention and Treatment of Substance Abuse - Reporting
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Block Grants for Prevention and Treatment of Substance Abuse
Assistance Listings Number: 93.959
Federal Award Numbers and Years (or Other Identifying Numbers): 6B08TI083447-01M001,
1B08TI084642-01

Compliance Requirement: Reporting
Audit Findings: Significant Deficiency, Other Matters

Condition and Context

The system of internal controls over the reporting requirements for the Substance Abuse Prevention and Treatment Block Grant (SABG) program, as established by management of the Family and Social Services Administration (FSSA) Division of Mental Health and Addiction (DMHA), was not properly implemented nor was it operating effectively to ensure the required reports were filed. Material errors related to subaward reporting under the Federal Funding Accountability and Transparency Act (FFATA) were identified.

The FSSA, as the direct recipient of the SABG grants, is required to report first-tier subawards that result in an obligation of \$25,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). The FSSA granted 31 subawards that met or exceeded the \$25,000 threshold, each of which were reviewed for proper submission to the FSRS. Of the 31 subawards subject to the FFATA reporting requirements, 27 subawards, totaling \$17,270,066, were not reported.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

45 CFR 75.303 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). . . ."

Government Transparency Act of 2008 states in part:

". . . SEC. 2. FULL DISCLOSURE OF ENTITIES RECEIVING FEDERAL FUNDING.

(2) FEDERAL AWARD. — The term 'Federal award' —

(A) means Federal financial assistance and expenditures that —

- (i) include grants, subgrants, loans, awards, cooperative agreements, and other forms of financial assistance;

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

(ii) include contracts, subcontracts, purchase orders, task orders, and delivery orders;

(B) does not include individual transactions below \$25,000; and (C) before October 1, 2008, does not include credit card transactions subparagraph (A) included in the outcome from searches. . . .

(B) IN GENERAL.—

(1) WEBSITE.—Not later than January 1, 2008, the Office of Management and Budget shall, in accordance with this section, section 204 of the E-Government Act of 2002 (Public Law 107–347; 44 U.S.C. 3501 note), and the Office of Federal Procurement Policy Act (41 U.S.C. 403 et seq.), ensure the existence and operation of a single searchable website, accessible by the public at no cost to access, that includes for each Federal award—

(A) the name of the entity receiving the award;

(B) the amount of the award;

(C) information on the award including transaction type, funding agency, the North American Industry Classification System code or Catalog of Federal Domestic Assistance number (where applicable), program source, and an award title descriptive of the purpose of each funding action;

(D) the location of the entity receiving the award and the primary location of performance under the award, including the city, State, congressional district, and country;

(E) a unique identifier of the entity receiving the award and of the parent entity of the recipient, should the entity be owned by another entity; and =

(F) any other relevant information specified by the Office of Management and Budget.
. . ."

Cause

The system of internal controls as established by management of the DMHA and the FSSA was not properly designed nor implemented to ensure all applicable subawards under the FFATA were being appropriately identified and reported.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding 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 management of the FSSA establish a proper system of internal controls and develop policies and procedures to ensure subawards that meet the definition of a first-tier subaward are appropriately identified, and all reports are filed as required by the FFATA.

Views of Responsible Officials

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

FINDING 2022-030

Subject: Block Grants for Prevention and Treatment of Substance Abuse - Level of Effort - Internal Controls
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Block Grants for Prevention and Treatment of Substance Abuse
Assistance Listings Number: 93.959
Federal Award Number and Year (or Other Identifying Number): 1B08T1083072-01
Compliance Requirement: Matching, Level of Effort, Earmarking
Audit Finding: Material Weakness

Condition and Context

The Family and Social Services Administration (FSSA) Division of Mental Health and Addiction (DMHA) was in compliance with the Level of Effort - Maintenance of Effort compliance requirements; however, due to the amounts that were reported on the application not being supported by the underlying data of the State's financial records, the system of internal controls as established by management was not properly implemented nor was it operating effectively.

The FSSA was required to maintain two level of efforts for fiscal year 2021-2022. The first requirement was "aggregate state expenditures for authorized activities at a level that is not less than the average level of such expenditures maintained by the state for the two state fiscal years preceding the fiscal year for which the state is applying for the grant." The second requirement was "expenditures are not less than the calculated fiscal year 1994 base amount for substance abuse treatment services for pregnant women and women with dependent children."

The level of effort requirements were reported to the Substance Abuse and Mental Health Services Administration (SAMHSA) on the Indiana Uniform Application, FY 2023 Substance Abuse Block Grant Report, Substance Abuse Prevention and Treatment Block Grant, which was approved on March 2, 2022. The application is used to determine funding for the next year's block grant.

The FSSA reserved the appropriate amounts and met the two level of effort amounts required for 2021-2022. However, we found the level of effort calculations were not supported by the State's financial records which then resulted in the following errors on the application:

- The first requirement, the aggregate state expenditures, the FSSA under reported the State's actual expenditures on Table 8a for 2020-2021 by \$1,699,574 and 2019-2020 by \$5,012,206. The 2021-2022 actual expenditures were over reported on Table 8a by \$667,284.

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

- The second requirement, the expenditures not being less than the 1994 base amount, the FSSA over reported the State's actual expenditures for 2021-2022 on Table 8b by \$646,046.

The lack of internal controls was isolated to the Level of Effort calculations for FY2022.

Criteria

45 CFR 75.303 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 96.134 states in part:

"(a) With respect to the principal agency of a State for carrying out authorized activities, the agency shall for each fiscal year maintain aggregate State expenditures by the principal agency for authorized activities at a level that is not less than the average level of such expenditures maintained by the State for the two year period preceding the fiscal year for which the State is applying for the grant. The Block Grant shall not be used to supplant State funding of alcohol and other drug prevention and treatment programs. . . ."

(c) In making a Block Grant to a State for a fiscal year, the Secretary shall make a determination of whether, for the previous fiscal year or years, the State maintained material compliance with any agreement made under paragraph (a) of this section. If the Secretary determines that a State has failed to maintain such compliance, the Secretary shall reduce the amount of the allotment for the State for the fiscal year for which the grant is being made by an amount equal to the amount constituting such failure for the previous fiscal year.

(d) The Secretary may make a Block Grant for a fiscal year only if the State involved submits to the Secretary information sufficient for the Secretary to make the determination required in paragraph (a) of this section, which included the dollar amount reflecting the aggregate State expenditures by the principal agency for authorized activities for the two State fiscal years preceding the fiscal year for which the State is applying for the grant. The base shall be calculated using Generally Accepted Accounting Principles and the composition of the base shall be applied consistently from year to year."

Cause

The system of internal controls as established by management of the FSSA was not properly designed nor implemented to ensure that the appropriate actual expenditures from the State's financial records were utilized in the Level of Effort calculations.

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

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls to ensure accurate State expenditures are reported to the federal government to support the level of effort requirements for this program. We also recommended developing policies and procedures to provide an additional review and oversight of the Level of Effort calculations.

Views of Responsible Officials

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

FINDING 2022-031

Subject: Medical Assistance Program (Medicaid) - Activities Allowed
or Unallowed, Allowable Costs/Cost Principles, Eligibility
Federal Agency: U.S. Department of Health and Human Services
Federal Programs: Medical Assistance Program, COVID -19 - Medical Assistance Program
Assistance Listings Number: 93.778
Federal Award Numbers and Years (or Other Identifying Numbers): 2005IN5MAP, 2105IN5MAP,
2205IN5ADM, 2205IN5MAP,
EST-2105IN5ADM, ESTIMATE
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2021-017.

Condition and Context

The system of internal controls over eligibility determinations for the Medicaid program as established by management of the Family and Social Services Administration (FSSA) was not properly designed nor was it operating effectively. The FSSA did not have adequate policies and procedures in place to ensure supporting eligibility determination documentation (e.g., applications and citizenship verification) for individuals receiving full health coverage benefits was retained. The policies and procedures in place were also not sufficient to prevent, or detect and correct, data entry errors made during the initial eligibility determination process.

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

Per federal regulations, for Medicaid benefit payments to be considered allowable, the beneficiary must have been determined eligible to receive assistance at the time of service. The FSSA paid Medicaid benefits on behalf of individuals for whom proper eligibility determination documentation had not been retained. Medicaid benefits were also paid to individuals whose Modified Adjusted Gross Income (MAGI) based income was over the applicable income limits at the time of the eligibility determination. Financial eligibility for most individuals is based on the MAGI, and this determination includes only an income test.

Activities Allowed or Unallowed and Allowable Costs/Cost Principles

A sample of 27 individual fee-for-services (FFS) claims charged to the Medicaid program during the audit period was selected for testing. Of the 27 FFS claims tested, 4 payments were made to beneficiaries who did not have an application on file to support their eligibility to receive assistance. A fifth payment was made to a beneficiary whose file did not contain documentation verifying the citizenship status of the respective beneficiary.

A disparate sample of 25 Medicaid capitation payments made during the audit period was also selected for testing. Of the 25 capitation payments tested, 1 payment was made to a beneficiary who did not have an application on file to support their eligibility to receive assistance. In addition, a second payment was made to a beneficiary whose file did not contain documentation verifying the citizenship status of the respective beneficiary.

Eligibility

An expanded sample of 98 applicants who were approved for Medicaid benefits during the audit period was tested to determine whether required eligibility determinations were made (including obtaining any required documentation/verifications), that individual program participants were determined to be eligible, and to verify that only eligible individuals participated in the program.

There was 1 applicant that was approved and determined to be eligible. Although, supporting documentation to verify the applicant's citizenship status was not obtained by FSSA staff at the time of initial eligibility determination nor obtained after the reasonable opportunity period ended. As such, full benefits were allowed and paid to the individual.

There were 3 additional applicants that were determined by the FSSA to be eligible and were approved to receive Medicaid benefits; however, the MAGI-based income for each applicant was more than the applicable federal poverty levels as of the eligibility determination date. Income data received by the FSSA eligibility staff was input incorrectly into the MAGI Income Module within the Indiana Eligibility Determination Services System (IEDSS) for two of the applicants. Incorrect income data was entered into the MAGI Expense Module within the IEDSS for the third applicant. Each of the data entry errors resulted in the budgeted MAGI-based income amounts in IEDSS to appear lower than the actual income amounts as supported by the applicants' verification information. Therefore, the 3 applicants were improperly determined as eligible for benefits despite their actual income being in excess of the amounts allowed for the respective aid categories.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

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

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

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

42 CFR 435.907 states in part:

"(a) *Basis and implementation.* In accordance with § 1413(b)(1)(A) of the Affordable Care Act, the agency must accept an application from the applicant, an adult who is in the applicant's household, as defined in § 435.603(f), or family, as defined in § 36B(d)(1) of the Code, an authorized representative, or if the applicant is a minor or incapacitated, someone acting responsibly for the applicant, and any documentation required to establish eligibility . . .

(f) The agency must require that all initial applications are signed under penalty of perjury. Electronic, including telephonically recorded, signatures and handwritten signatures transmitted via any other electronic transmission must be accepted. . . ."

42 CFR 435.406 states in part:

"(a) The agency must provide Medicaid to otherwise eligible individuals who are—

(1) Citizens and nationals of the United States, provided that—

(i) The individual has made a declaration of United States citizenship as defined in § 435.4, or an individual described in paragraph (a)(3) of this section has made such declaration on the individual's behalf, and as such status is verified in accordance with paragraph (c) of this section; and . . .

(c) The agency must verify the declaration of citizenship or satisfactory immigration status under paragraph (a)(1) or (2) of this section in accordance with § 435.956."

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 § 1616(a) of the Act, and any State program administered under a plan approved under Titles I, X, XIV, or XVI of the Act; . . .

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

(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. . . ."

Cause

The system of internal controls as established by management of the FSSA was not properly designed nor implemented to ensure Medicaid benefit payments were to eligible individuals. The FSSA did not have adequate policies or procedures in place to ensure documentation to support each individual's eligibility was maintained and available for audit. In addition, due to a lack of appropriate review and oversight, data entry errors made by FSSA staff allowed Medicaid benefits to be paid to individuals whose income was above the threshold permitted by federal regulations.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, the FSSA made Medicaid benefit payments to individuals whose eligibility could not be verified and to individuals whose income was above the allowed threshold.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls and strengthen their policies and procedures to ensure supporting documentation related to eligibility determinations for Medicaid benefit payments is maintained and available for audit. We also recommended additional policies and procedures that include an appropriate level of review and oversight of the eligibility determinations to ensure data entry errors are timely detected and corrected.

Views of Responsible Officials

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

FINDING 2022-032

Subject: Medical Assistance Program (Medicaid) - Special Tests and Provisions - Medical Loss Ratio (MLR)

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

Federal Programs: Medical Assistance Program, COVID-19 - Medical Assistance Program

Assistance Listings Number: 93.778

Federal Award Numbers and Years (or Other Identifying Numbers): 2005IN5MAP, 2105IN5MAP, 2205IN5ADM, 2205IN5MAP, EST-2105IN5ADM, ESTIMATE

Compliance Requirement: Special Tests and Provisions - Medical Loss Ratio (MLR)

Audit Findings: Significant Deficiency, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior audit finding number was 2021-019.

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

Condition and Context

The Family and Social Services Administration (FSSA) had not properly designed or implemented a system of internal controls to ensure the Medical Loss Ratio (MLR) reports submitted by the State's managed care organizations (MCOs) included all required data elements. For all contracts, the State must ensure that each MCO submits a report containing 13 data elements as required by federal regulations. The report should also reflect the correct reporting years and contain an attestation of accuracy regarding the calculation of the MLR.

Ten MLR reports were received by the FSSA during the audit period for the Healthy Indiana Plan, Hoosier Care Connect, and Hoosier Healthwise programs. Each of the ten reports were reviewed to verify the 13 required data elements were included; the reporting period covered 12 months; and the report contained an attestation statement to address accuracy. One of the 13 required data elements, the comparison of managed care plan data to the audited financial reports, was incorrect on every report. The comparisons included in each MLR report utilized unaudited financial data from internal sources.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

45 CFR 75.303 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 438.8(k) states in part:

"*Reporting requirements.* (1) The State, through its contracts, must require each MCO, PIHP, or PAHP to submit a report to the State that includes at least the following information for each MLR reporting year: . . .

(xi) A comparison of the information reported in this paragraph with the audited financial report required under § 438.3(m). . . ."

42 CFR 438.66 states in part:

"(a) *General requirement.* The State agency must have in effect a monitoring system for all managed care programs.

(b) The State's system must address all aspects of the managed care program, including the performance of each MCO, PIHP, PAHP, and PCCM entity (if applicable) in at least the following areas: . . .

(1) Administration and management. . . .

(5) Finance, including medical loss ratio reporting. . . .

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

(14) All other provisions of the contract, as appropriate.

(c) The State must use data collected from its monitoring activities to improve the performance of its managed care program, including at a minimum: . . .

(9) Audited financial and encounter data submitted by each MCO, PIHP, or PAHP.

(10) The medical loss ratio summary reports required by § 438.8. . . ."

Cause

A proper system of internal controls over the review of the MLR reports was not designed by management of the FSSA. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the FSSA management of what should be done to effect internal controls, and procedures should consist of actions that would implement these policies. The FSSA did not have adequate policies or procedures in place to ensure all required data elements were included in the MLR reports.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of preventing, or detecting and correcting, material noncompliance. As a result, the MLR reports submitted to the FSSA utilized incorrect data, which could have caused the calculation of the MLR to be inaccurate.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls and develop policies and procedures to ensure there is an appropriate level of review and oversight of the MLR reports that are submitted. These policies and procedures should include ensuring all required data elements are included in the MLR reports.

Views of Responsible Officials

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

FINDING 2022-033

Subject: Medical Assistance Program (Medicaid) - Special Tests and Provisions - Managed Care Financial Audit

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

Federal Programs: Medical Assistance Program (Medicaid), COVID-19 - Medical Assistance Program Assistance Listings Number: 93.778

Federal Award Numbers and Years (or Other Identifying Numbers): 2005IN5MAP, 2105IN5MAP, 2205IN5ADM, 2205IN5MAP, EST-2105IN5ADM, ESTIMATE

Compliance Requirement: Special Tests and Provisions - Managed Care Financial Audit

Audit Findings: Material Weakness, Other Matters

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

Repeat Finding

This is a repeat finding from the immediate prior year. The prior audit finding number was 2021-020.

Condition and Context

The Family and Social Services Administration (FSSA) had not properly designed or implemented a system of internal controls to ensure managed care organizations were adequately monitored and in compliance with the federal and contractual requirements.

Two types of audits are required for managed care: audited financial reports and periodic audits. For the audited financial reports, the contract with each managed care organization (MCO) must require the MCO to submit to the State an audited financial report specific to the Medicaid contract on an annual basis. These audits must be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards. In relation to the periodic audits, the State must periodically, but no less frequently than once every three years, conduct or contract for an independent audit of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by or on behalf of each MCO, and post the results of those audits on the State website.

The FSSA's contract with each of the MCOs includes a paragraph requiring the MCOs, on an annual basis, to submit audited financial reports for the calendar year to the FSSA. This paragraph also includes a statement requiring that the audits be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards. The FSSA did not obtain documentation to support that a) each MCO had obtained an independent audit specific to the program, b) each MCO had submitted the required financial reports to the FSSA, and c) the audited financial reports were prepared in accordance with the prescribed standards under 42 CFR 438.3(m). As such, the State's compliance with this requirement could not be verified.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

45 CFR 75.303 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 438.3(m) states:

"*Audited Financial Reports.* The contract must require MCOs, PIHPs, and PAHPs to submit audited financial reports specific to the Medicaid contract on an annual basis. The audit must be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards."

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

42 CFR 438.66 states in part:

"(a) *General requirement.* The State agency must have in effect a monitoring system for all managed care programs.

(b) The State's system must address all aspects of the managed care program, including the performance of each MCO, PIHP, PAHP, and PCCM entity (if applicable) in at least the following areas:

- (1) Administration and management. . . .
- (5) Finance, including medical loss ratio reporting. . . .
- (14) All other provisions of the contract, as appropriate.

(c) The State must use data collected from its monitoring activities to improve the performance of its managed care program, including at a minimum: . . .

- (9) Audited financial and encounter data submitted by each MCO, PIHP, or PAHP.
- (10) The medical loss ratio summary reports required by § 438.8. . . ."

42 CFR 438.5(c) states in part:

"*Base data.* (1) States must provide all the validated encounter data, FFS data (as appropriate), and audited financial reports (as defined in § 438.3(m)) that demonstrate experience for the populations to be served by the MCO, PIHP, or PAHP to the actuary developing the capitation rates for at least the three most recent and complete years prior to the rating period. . . ."

Cause

A proper system of internal controls over the managed care audited financial reports was not designed by management of the FSSA. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the FSSA management of what should be done to effect internal control, and procedures should consist of actions that would implement these policies. The FSSA did not have policies or procedures in place to ensure each MCO obtained an annual audit and submitted the annual audited financial report specific to the Medicaid contract on an annual basis.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As the FSSA did not obtain the appropriate documentation related to the annual audits for the MCOs, the State's compliance with the requirement could not be verified.

Questioned Costs

There were no questioned costs identified.

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

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls and develop policies and procedures to ensure all MCOs submit to the FSSA an audited financial report specific to the Medicaid contract on an annual basis, and that the MCO audits are conducted in accordance with generally accepted accounting principles and generally accepted auditing standards.

Views of Responsible Officials

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

FINDING 2022-034

Subject: Medical Assistance Program (Medicaid) - Special Tests and Provisions
- Medicaid National Correct Coding Initiative (NCCI)

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

Federal Programs: Medical Assistance Program, COVID-19 - Medical Assistance Program

Assistance Listings Number: 93.778

Federal Award Numbers and Years (or Other Identifying Numbers): 2005IN5MAP, 2105IN5MAP,
2205IN5ADM, 2205IN5MAP,
EST-2105IN5ADM, ESTIMATE

Compliance Requirement: Special Tests and Provisions - Medicaid National Correct Coding Initiative

Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediate prior year. The prior audit finding number was 2021-021.

Condition and Context

The purpose of the Medicaid National Correct Coding Initiative (NCCI) is to promote correct coding, prevent coding errors, prevent coding manipulation, reduce improper payments, and reduce the paid claims improper payment rate. In paying applicable Medicaid claims, the Family and Social Services Administration (FSSA) is required to completely and correctly implement six Medicaid NCCI methodologies to ensure that only proper payments of procedures are reimbursed.

The FSSA was unable to provide tangible audit evidence to support their review and approval process over the implementation of the quarterly NCCI edit files. The policies and procedures in place were insufficient as the reviews of the quarterly NCCI edit files were intermittent and undocumented.

The lack of internal controls was a systemic issue throughout the audit period.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

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

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

Cause

The system of internal controls over the implementation of the quarterly NCCI edit files as established by management of the FSSA was not properly designed nor implemented to ensure quarterly files were appropriately reviewed and adequate documentation was maintained for audit.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls and strengthen their policies and procedures to ensure there is an appropriate level of review and oversight of all quarterly NCCI edit files. We also recommended these policies and procedures include ensuring documentation is maintained and available for audit.

Views of Responsible Officials

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

FINDING 2022-035

Subject: Children's Health Insurance Program (CHIP) - Activities Allowed
or Unallowed, Allowable Costs/Cost Principles, Eligibility

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

Federal Program: Children's Health Insurance Program

Assistance Listings Number: 93.767

Federal Award Numbers and Years (or Other Identifying Numbers): 2005IN5021, 2105IN5021

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

Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2021-022.

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

Condition and Context

The system of internal controls over eligibility determinations for the Children's Health Insurance Program (CHIP) as established by management of the Family and Social Services Administration (FSSA) was not properly designed nor was it operating effectively. The FSSA did not have adequate policies and procedures in place to ensure supporting eligibility determination documentation (e.g., applications) for individuals receiving full health coverage benefits was retained and available for audit.

Per federal regulations, for payments for CHIP benefits to be considered allowable, the beneficiary must have been determined eligible to receive assistance at the time of service. The FSSA paid CHIP benefits on behalf of individuals for whom proper eligibility determination documentation had not been retained. Of the 52 benefit payments tested, 5 payments were made to beneficiaries who did not have an application on file to support their eligibility to receive assistance.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

45 CFR 75.303 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 435.914(a) states: "The agency must include in each applicant's case record facts to support the agency's decision on his application."

42 CFR 457.330 states:

"The State shall use the single, streamlined application used by the State in accordance with paragraph (b) of § 435.907 of this chapter, and otherwise comply with such section, except that the terms of § 435.907(c) of this chapter (relating to applicants seeking coverage on a basis other than modified adjusted gross income) do not apply."

42 CFR 435.907 states in part:

"(a) *Basis and implementation.* In accordance with section 1413(b)(1)(A) of the Affordable Care Act, the agency must accept an application from the applicant, an adult who is in the applicant's household, as defined in § 435.603(f), or family, as defined in § 36B(d)(1) of the Code, an authorized representative, or if the applicant is a minor or incapacitated, someone acting responsibly for the applicant, and any documentation required to establish eligibility . . .

(f) The agency must require that all initial applications are signed under penalty of perjury. Electronic, including telephonically recorded, signatures and handwritten signatures transmitted via any other electronic transmission must be accepted. . . ."

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

Cause

The system of internal controls as established by management of the FSSA was not properly designed nor implemented to ensure CHIP benefit payments were to eligible individuals. The FSSA did not have adequate policies or procedures in place to ensure documentation to support each individual's eligibility was maintained and available for audit.

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, the FSSA made CHIP benefit payments to individuals whose eligibility could not be verified.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls and strengthen their policies and procedures to ensure supporting documentation related to eligibility determinations for CHIP benefit payments is maintained and available for audit.

Views of Responsible Officials

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

FINDING 2022-036

Subject: Children's Health Insurance Program (CHIP) - Special Tests and Provisions - Medical Loss Ratio (MLR)

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

Federal Program: Children's Health Insurance Program

Assistance Listings Number: 93.767

Federal Award Numbers and Years (or Other Identifying Numbers): 2005IN5021, 2105IN5021

Compliance Requirement: Special Tests and Provisions - Medical Loss Ratio (MLR)

Audit Findings: Significant Deficiency, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior audit finding number was 2021-024.

Condition and Context

The Family and Social Services Administration (FSSA) had not properly designed or implemented a system of internal controls to ensure the Medical Loss Ratio (MLR) reports submitted by the State's managed care organizations (MCOs) included all required data elements. For all contracts, the State must ensure that each MCO submits a report containing 13 data elements as required by federal regulations. The report should also reflect the correct reporting years and contain an attestation of accuracy regarding the calculation of the MLR.

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

Four MLR reports were received by the FSSA during the audit period for the Hoosier Healthwise program. Each of the four reports were reviewed to verify the 13 required data elements were included; the reporting period covered 12 months; and the report contained an attestation statement to address accuracy. One of the 13 required data elements, the comparison of managed care plan data to the audited financial reports was incorrect on all four reports. The comparisons included in each MLR report utilized unaudited financial data from internal sources.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

45 CFR 75.303 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 457.1203 states in part:

". . . (e) The state must comply with the requirements related to medical loss ratios in accordance with the terms of § 438.74 of this chapter, except that the description of the reports received from the MCOs, PIHPs and PAHPs under § 438.8(k) of this chapter will be submitted independently, and not with the actuarial certification described in § 438.7 of this chapter.

(f) The state must ensure, through its contracts, that each MCO, PIHP, and PAHP complies with the requirements § 438.8 of this chapter."

42 CFR 438.8(k) states in part:

"*Reporting requirements.* (1) The State, through its contracts, must require each MCO, PIHP, or PAHP to submit a report to the State that includes at least the following information for each MLR reporting year: . . .

(xi) A comparison of the information reported in this paragraph with the audited financial report required under § 438.3(m). . . ."

Cause

A proper system of internal controls over the review of the Medical Loss Ratio reports was not designed by management of the FSSA. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the FSSA management of what should be done to effect internal controls, and procedures should consist of actions that would implement those policies. The FSSA did not have adequate policies or procedures in place to ensure all required data elements were included in the MLR reports.

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

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of preventing, or detecting and correcting, material noncompliance. As a result, the MLR reports submitted to the FSSA utilized incorrect data, which could have caused the calculation of the MLR to be inaccurate.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls and develop policies and procedures to ensure there is an appropriate level of review and oversight of the MLR reports that are submitted. These policies and procedures should include ensuring all required data elements are included in the MLR reports.

Views of Responsible Officials

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

FINDING 2022-037

Subject: Children's Health Insurance Program (CHIP) - Special Tests and Provisions - Managed Care Financial Audit
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Children's Health Insurance Program
Assistance Listings Number: 93.767
Federal Award Numbers and Years (or Other Identifying Numbers): 2005IN5021, 2105IN5021
Compliance Requirement: Special Tests and Provisions - Managed Care Financial Audit
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior audit finding number was 2021-025.

Condition and Context

The Family and Social Services Administration (FSSA) had not properly designed or implemented a system of internal controls to ensure managed care organizations were adequately monitored and in compliance with the federal and contractual requirements.

Two types of audits are required for managed care: audited financial reports and periodic audits. For the audited financial reports, the contract with each managed care organization (MCO) must require the MCO to submit to the State an audited financial report specific to the Medicaid contract on an annual basis. These audits must be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards. In relation to the periodic audits, the State must periodically, but no less frequently than once every three years, conduct or contract for an independent audit of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by or on behalf of each MCO and post the results of those audits on the State website.

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

The FSSA's contract with each of the MCOs includes a paragraph requiring the MCOs, on an annual basis, to submit audited financial reports for the calendar year to the FSSA. This paragraph also includes a statement requiring that the audits be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards. The FSSA did not obtain documentation to support that a) each MCO had obtained an independent audit specific to the program, b) each MCO had submitted the required financial reports to the FSSA, and c) the audited financial reports were prepared in accordance with the prescribed standards under 42 CFR 457.1201(k). As such, the State's compliance with this requirement could not be verified.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

45 CFR 75.303 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 438.3(m) states:

"Audited Financial Reports. The contract must require MCOs, PIHPs, and PAHPs to submit audited financial reports specific to the Medicaid contract on an annual basis. The audit must be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards."

42 CFR 457.1201(k) states in part: *"Audited Financial Reports.* Contracts with MCOs, PAPHs, and PIHPs must comply with the requirements for submission of audited financial reports in § 438.3(m) of this chapter. . . ."

42 CFR 457.1203(f) states: "The state must ensure, through its contracts, that each MCO, PIHP, and PAHP complies with the requirements § 438.8 of this chapter."

Cause

A proper system of internal controls over the managed care audited financial reports was not designed by management of the FSSA. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the FSSA management of what should be done to effect internal control, and procedures should consist of actions that would implement these policies. The FSSA did not have policies or procedures in place to ensure each MCO obtained an annual audit and submitted the annual audited financial report specific to the Medicaid contract on an annual basis.

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

Effect

Without the proper implementation of an effectively designed system of internal controls, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As the FSSA did not obtain the appropriate documentation related to the annual audits for the MCOs, the State's compliance with the requirement could not be verified.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the FSSA establish a proper system of internal controls and develop policies and procedures to ensure all MCOs submit to the FSSA an audited financial report specific to the Medicaid contract on an annual basis, and that the MCO audits are conducted in accordance with generally accepted accounting principles and generally accepted auditing standards.

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 DOCUMENTS

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



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-001

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding:

No major changes were made to the compilation process of the Schedule of Expenditures of Federal Awards (SEFA) to significantly improve the internal controls to prevent, or detect and correct, errors on the SEFA. The Auditor of State (AOS) collected certifications from the sub-state agencies' management and made sub-state agency approved adjustments to then arrive at the final state-wide SEFA. For fiscal year 2022, AOS improved documentation of the changes made, reviewed information submitted, discussed potential issues with agency adjustments with sub-state agency management, and implemented a more thorough review process of the final SEFA. AOS participated in monthly meetings with the State Budget Agency and GMIS regarding open PeopleSoft Financials tickets from agencies to resolve federal expenditure reporting issues. Additional work is needed to establish strong internal controls to ensure the accuracy of the final SEFA compilation. AOS has identified additional controls that will be in place for the FY2023 SEFA compilation, which will include,

- Reviewing updated OMB compliance guidance and implementing required changes to federal expenditure reporting;
- Reviewing the Assistance Listing Number (ALN) assigned to each funding source and ensuring the correct funding source is tied to the correct project;
- Using the state match list from the State Budget Agency and comparing it to the funding source allocation set up in PeopleSoft; and
- Running queries in PeopleSoft to ensure all federal expenditures are being properly reported on the SEFA.



DEPARTMENT OF THE ARMY AND THE AIR FORCE
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-002

Fiscal year in which the finding initially occurred: 2019

Status of Audit Finding:

The Adjutant General's Office (AGO) has not been able to fully correct the audit finding 2021-002. As stated in the current Corrective Action Plan state employees within the AGO that work within the appendices would be required to attend the Cooperative Agreement Course and the Fiscal Law Course Level 1 as part of their job requirement. However due to funding constraints and competing priorities our federal partners have been unable to conduct the above-mentioned classes for our state employees this calendar year (2022). While we continue to provide internal departmental training and management oversight, the 40-hour course is vital for our finance, procurement, and facilities employees to fully understand the requirements of their position, the intricacies of the cooperative agreement, and existing federal funding law. Moreover, the training also includes a comprehensive exam of the material. Once that is satisfied the employee would receive certification for three years. The AGO will continue to engage federal representatives within the INNG (Indiana National Guard) to allocate additional training seats in 2023 for its state employees.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-003

Fiscal year in which the finding initially occurred: **2020**

Contact Person Responsible for Corrective Action: **Christmas Hudgens, State CDBG Program Director**

Contact Phone Number: **317-499-6563**

Status of Audit Finding: Corrective Action taken

Effective, July 1, 2021, OCRA changed its processes to align with HUD's final revised Section 3 regulations (24 C.F.R. § 75.11) related to the appropriate collection and reporting of Section 3 data from contractors for open/committed projects.

While the regulation's effective date was November 30, 2020, HUD did not enforce compliance with the regulation's reporting requirements until July 1, 2021. According to HUD's final revised Section 3 regulations (24 C.F.R. § 75.11), beginning July 1, 2021, grantees are now required to report compliance data in IDIS or DRGR within the applicable reporting cycles.

Therefore, as of July 1, 2021, OCRA implemented the following:

- OCRA developed a new Section 3 reporting form. All eligible construction projects that have passed Release of Funds are now required to submit this updated Section 3 Reporting Form as part of their semi-annual reporting. The new Section 3 Reporting Form is uploaded by grantees to the "Files" section of the Semi-Annual Report in OCRA's electronic grants management system (eGMS).
- All eligible construction projects that have not completed a monitoring must also submit an updated (and final) Section 3 Reporting Form as part of their monitoring materials including any new Section 3 information that occurred in the time between when the last semi-annual report was submitted and when the project was completed. This requirement was implemented to ensure figures reported were not cumulative and more accurately reflective of all new hires for the proper reporting period.
- An updated reporting guide for submitting Semi-Annual Reports with the new Section 3 requirements was made available to all certified local grant administrators on June 25, 2021, via announcement and on OCRA's website.
- Section 3 reports are reviewed by the Grants Services program manager and then input into IDIS's new system for the applicable reporting cycles as part of the PER, in preparation of the Consolidated Annual Performance and Evaluation Report (CAPER). Once input, the CDBG program director pulls the report from

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HUD's Integrated Disbursement and Information System (IDIS) and reviews it for accuracy and alignment with the State's goals. If no issues are found, they approve and submit the PER with the included Section 3 information. If issues are identified, the report goes back to Grant Service's staff for review and corrections, and the process starts again. The most recent CAPER was submitted to HUD on September 30, 2022.

Anticipated Completion Date: Completed July 1, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-004

Contact Person Responsible for Corrective Action:

Kent Sellers, UI Performance

Contact Phone Number:

317-416-1596

Status of Finding:

Corrected as of: October 29, 2021; Revised March 21, 2023

DWD has implemented system controls between Indiana Career Connect and Uplink. DWD now performs annual, randomly sampled checks to verify the system controls between Indiana Career Connect and Uplink were properly designed and effective in identifying and suspending benefits for noncompliant RESEA participants. However, since changes were made in how the review was conducted, procedural documentation was not maintained to show evidence of the controls concurrently with the review until after SFY22. Moving forward, historical documentation will be archived and updated documentation will contain the effective date. This process will continue to be maintained by the UI performance team.

FINDING 2021-005

Contact Person Responsible for Corrective Action:

Kent Sellers, UI Performance

Contact Phone Number:

317-416-1596

Status of Finding:

Corrected as of: ***Not Applicable***

The LWA program has ended. No further action is needed on this finding.



Eric J. Holcomb
Governor

Kristina M. Box, MD, FACOG
State Health Commissioner

Summary Schedule of Prior Audit Findings

The Indiana Department of Health submits this summary schedule of prior audit findings to the submitted corrective action plan to the State Board of Accounts concerning the program review and findings for Immunization, epidemiology and Laboratory Capacity (ELC) programs the for the following findings.

FINDING 2021-006

&

Finding 2021-007

Fiscal year in which the finding initially occurred 2021

Status of Audit Finding: Corrective action taken-some steps are complete, and some continue to be corrected for backlog and may occur in current audit as they are being corrected (see item 4).

FFATA Reporting

FFATA reporting of awards were not fully reported for 45 sub-awards under the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program 93.323 and 14 sub-awards under the Immunization Cooperative agreements under 93.268 to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

The Indiana Department of Health revised and expanded its practices a more robust system of documentation to review and compare FFATA data collection to immediately improve the accuracy of the FFATA reporting and address and correct the reporting of non- reported subawards. The following status of these findings are as follows:

1. Expanding fields on the FFATA monthly purchase order report to include project ID which will confirm CFDA and NOA information directly comparing source documents to sub-award agreements. Additionally, columns for DUNS and the new UEI number and chart fields from the Request for Contract (RFC) document with a reconciliation column. This improvement tells us at a glance if there is conflicting information from purchase order to RFC to agreement.

Status: Complete

2. Improved documentation of FFATA reporting forms. The IDOH FFATA reporting form was revised to include areas for breaking out individual amounts to identify multiple funding sources issued on a sub-recipient agreement if applicable when more than one funding source is funding an agreement. This helps reconcile the exact amount of funding to be applied to a specific FFATA award report.

Status: Complete

3. Expanded staff training on filling out FFATA forms was completed by all contract specialists staff. A shared FFATA form outlook mailbox was established in outlook to provide one place to store FFATA form requests and completed forms. This mailbox will enable the Contracts and Audit Specialist to locate forms for monthly reporting.

Status: Complete

4. Prior reporting corrections. In August 2022 we were able to fill the Contract and Audit Specialist position whose primary responsibilities will include FFATA reporting and corrections to prior underreporting and errors. We are going through our existing FFATA reports and adding the reports that were missed or reported in error as well as preparing our monthly reporting in IFRS. Our goal was to have all corrections made on FFATA reporting and to be current by December 31, 2022, however we are experiencing some issues with sub-recipients in obtaining their UEI number which is new to many of them. We are reporting daily on the system to address this backlog.

Status: Continuing to make correction new target completion date of May 31, 2023.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-008

Fiscal year in which the finding initially occurred: FY 2021

Status of Audit Finding: (by line) Partially satisfied

- Continue work with IT vendor to create a completed system inventory report that can be run for any period of time, enabling staff to pull a real time inventory report at any given time. **STATUS: IN PROGRESS** Our contracted vendor has not yet completed this report. Delays have occurred due to underlying system issues that need to be addressed prior to allowing the report to be processed at any time (any date range). New projected completion date has been listed below to allow for the creation of these reports and system functionality. **UPDATE:** Still not completed.
- Develop a monthly inventory reporting template with required information for each state-contracted warehouse to submit monthly for reconciliation. **STATUS: COMPLETE** This process has been implemented and warehouses are reporting this monthly.
- Implement a monthly inventory reconciliation process with state-contracted warehouses to compare inventory levels and adjust if necessary. This will allow IDOE to stay on top of inventory changes more frequently. The process will include a staff person performing the reconciliation monthly and review of each warehouse reconciliation by the Assistant Director or Senior Specialist as an internal control mechanism. **STATUS: IN PROGRESS** The completion of this portion of the corrective action is dependent upon the completion of the work from our IT Vendor noted in the first bullet. **UPDATE:** Still not completed
- Create a job description for a potential, additional food distribution staff member to assist in overseeing the inventory reconciliation process and monthly USDA reporting. This will add another person to review inventory levels and adjustments to further address the internal controls finding. **STATUS: COMPLETE** The job description was completed and submitted to upper management and HR for approval to create the position. **UPDATE:** The position has been approved but waiting on position number, so still not posted.
- Release a RFQ for a third-party vendor who can conduct, at minimum, annual physical inventory at each warehouse (this is already completed). This will allow for an independent assessment of inventory levels to reduce disagreements between IDOE and state-contracted warehouses. **STATUS: COMPLETE** The creation of the and distribution of the RFQ was completed. A vendor was selected but the process was not completed in time to have the work completed. We will begin this process in the upcoming months to give enough time to award the contract in time for the 2022-2023 Physical Inventory counts in July 2023. **UPDATE:** We will continue this process for the upcoming physical inventory (July 2023).

Anticipated Completion Date: October 31, 2022 – **UPDATED to March 31, 2023**



FINDING 2021-009

Fiscal year in which the finding initially occurred: FY 2021

Status of Audit Finding: (by line) CORRECTIVE ACTION WAS TAKEN

- Develop a procedure to outline the program audit requirements and process for the notification, collection and corrective action for program participants that must meet the audit requirements. **STATUS: COMPLETE**
- Hire additional staff to assist with audit process. IDOE is in the process of hiring a person for a newly created position that will oversee audit requirements for the Child and Adult Care Food and Summer Food Service Programs (CACFP and SFSP, respectively). **STATUS: COMPLETE**
- The Assistant Director of Operations and Finance or CACFP will review a log maintained by the new employee as to the status of sponsors requiring an audit. The same Assistant Director will also be responsible for approving communications to sponsors about the audit requirements and collections process. **STATUS: COMPLETE for PY 2020, COMPLETE for PY 2021, beginning PY 2022**
- The employee overseeing the audit process will also work with program field specialists to address any significant program-related findings in the audits and make sure corrective action has been implemented. Documentation of sponsor corrective action will be maintained on file with a copy of the sponsor's audit and any relevant communication with the sponsor. **STATUS: COMPLETE for 2021**

Anticipated Completion Date: December 31, 2022

FINDING 2021-010

Fiscal year in which the finding initially occurred: FY 2020

Status of Audit Finding: CORRECTIVE ACTION WAS IN PROCESS

Per the corrective action submitted in response to Finding 2020-007, IDOE satisfied this corrective action as of December 30, 2022.

All applications have a second review by an IDOE Title Grants and Support team member or external contractor other than the original reviewer. An external contractor has been in place and is currently in review to renew contract for a period of 12-months.

Completion Date: 12/30/2022

Documented review of the \$750,000 threshold audit requirement has been added to the annual financial risk assessment process. DOE uses a risk-based monitoring system to ensure proper accountability and compliance with program requirements and achievement of performance goals. Based on our risk assessment, we may provide technical assistance, training, performing on-site reviews or desk reviews of operations. DOE regularly engages in a broad range of monitoring/oversight activities, in compliance with 2 CFR 200.332. These include front end review of applications, budgets, reviewing reimbursement requests, and resolution of LEA single audit findings. Therefore, we regularly engage in monitoring of subrecipients, in compliance with the requirements of 2 CFR 200.332.

Completion Date: 6/30/2023



FINDING 2021-011

Fiscal year in which the finding initially occurred: FY 2020

Status of Audit Finding: CORRECTIVE ACTION WAS TAKEN

Title I-A reimbursement eligibility dates are based upon the date in which IDOE receives (in substantially approvable form) an LEA's Consolidated Federal Grants Pre-Application, or July 1 (whichever is later). This data will be recorded in the following ways:

- a) IDOE will utilize JotForm portal features to record timestamp of submission; and
- b) Upon confirming a Pre-Application has been submitted in approvable form, IDOE specialists will refer to JotForm submission grid timestamp and record this date on a Pre-Application Tracker.

Currently, Title I-A approval letters are auto-generated by the "Title I App Center." This program auto-generates Title I-A reimbursement eligibility dates based upon the date the programmatic budget was submitted within the Title I App Center. This is incorrect. In the future, IDOE will provide LEAs with a corrected Title I-A approval letter that reflects:

- a) Date of Approval Letter; and
- b) Pre-Application submission date as the Reimbursement Eligibility Date.

This letter will be emailed to pertinent LEA contacts and also saved as an attachment in each respective LEA's application within the Title I App Center. The process is in place for the FY2023 funding period and those moving forward.

Completion Date: 11/1/2022

FINDING 2021-012

Fiscal year in which the finding initially occurred: FY 2021

Status of Audit Finding: Partially satisfied

Per the corrective action submitted in response to Finding 2021-012, IDOE satisfied has only partially satisfied this corrective action as of September 30, 2022.

An internal control has been established to maintain effective reporting of the Federal Funding Accountability and Transparency Act (FFATA).

Reporting on Federal awards to adhere with this requirement of filing the report by the end of the month following the month in which IDOE awarded grant to its subrecipients is still an on-going effort as of this reporting.

Partial Completion Date: September 30, 2022



FINDING 2021-013

Fiscal year in which the finding initially occurred: FY 2021

Status of Audit Finding: CORRECTIVE ACTION TAKEN

Previously, there was an issue with our award systems and many awards were manually entered. We have worked to automate the system pulling the award totals from our allocation listing from finance. We will continue to tune this process so all award allocations are pulled from the off the listing provided by finance and each reviewer will take on the task of confirming the correct allocation amount. This will be included in their training on reviewing grant approvals.

Anticipated Completion Date: Initial implementation of systems - 6/31/2022, training on reviewing grant applications and confirming correct allocations - 8/1/2022, confirmation of all correct allocations in award letters 2/1/2023.

FINDING 2021-014

Fiscal year in which the finding initially occurred: FY 2021

Status of Audit Finding: Partially satisfied

Per the corrective action submitted in response to Finding 2021-014, IDOE satisfied has only partially satisfied this corrective action as of September 30, 2022.

An internal control has been established to maintain effective reporting of the Federal Funding Accountability and Transparency Act (FFATA).

Federal Funding Accountability and Transparency Act (FFATA)

Noncompliance did occur during the audit period. The United States Department of Education is aware of the on-going challenges with the federal reporting systems and revisions to those systems. IDOE has been trying to correct this issue with FFATA reporting and will continue to make corrections until are able to meet compliance.

FINDING 2021-015

Fiscal year in which the finding initially occurred: FY 2021

Status of Audit Finding: CORRECTIVE ACTION WAS IN PROCESS

Currently, ESF approval letters must be manually generated due to a limitation of the Title I App Center, IDOE's grant management system. In the future, IDOE will provide LEAs with a corrected ESF approval letter that reflects:

- Date of Approval Letter; and
- Reimbursement Eligibility Date of March 13, 2020.

This letter will be emailed to pertinent LEA contacts and also saved as an attachment in each respective LEA's application within the Title I App Center.

Completion Date: 2/21/23



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

FINDING 2021-016

Fiscal year in which the finding initially occurred: FY 2021

Status of Audit Finding: CORRECTIVE ACTION WAS TAKEN

With EANS I, IDOE utilized an external vendor to create the application, which created barriers to accessing items such as award memos. This partnership was not continued into EANS II. With EANS II awarding IDOE created internal processes which include storing all applications documents including the application itself, submitted budget, and MOU as well as storing and maintaining all award documents and pertinent communication including award memos with signatures. These documents will continue to be stored in alignment with 2 CRF 200.334.

Completion Date: April 31, 2022



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2021-017 – ELIGIBILITY, ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES - MEDICAID
FINDING 2020-017 and FINDING 2020-034
FINDING 2019-018**

Fiscal year in which the finding initially occurred: 2019 and 2020

Status of Audit Finding:

DFR acknowledges that some applications and verifications were missing for the cases cited in this audit period. These cases were initiated and/or determined within the DFR legacy eligibility case management system that has since been decommissioned. In some cases, the original application was prior to 2012 when DFR fully operationalized our electronic document management. In 2019, DFR began implementation of a new eligibility system, IEDSS. This new eligibility system is fully integrated with the document management system allowing cases and applications to be associated and fully accessible inside IEDSS. The DFR legacy systems were fully decommissioned in September 2020. Any application or verification submitted after September 30, 2020, will be contained in IEDSS. IEDSS fully stores and archives all casework-related artifacts, including interface results.

*Prior to the end of the federal PHE, all DFR eligibility staff will be provided refresher training on Health Coverage application processing and Health Coverage Redetermination processing. This will include the requirement to have an application on file, required citizenship verifications, and requesting required income verifications.

Anticipated date of resolution: 30 days prior to the end of the federal PHE.

**FINDING 2021-018 – SPECIAL TEST AND PROVISION – REFUNDING OF FEDERAL SHARE OF OVERPAYMENTS TO PROVIDERS- MEDICAID
FINDING 2020-018**

Fiscal year in which the finding initially occurred: 2020

Status of Audit Finding:

Corrective Action Taken and completed:



When reviewing the overpayments in error, the underlying issue is human error with data entry. The CMS-64 report was previously completed by running multiple reports in the Fraud and Abuse Detection System (FADS) and combining these reports into one excel report. This would include checking for duplicative and missed data, an area for human error. Going one step back in the process, the data on these reports are manually entered by OMPP Program Integrity (PI) and FADS Vendor staff. A simple mis-stroke of a key can easily create an overpayment in error. The focus of this CAP will be to work to both eliminate data entry errors and have a quality review before submission. The first part of this CAP was implemented on July 1, 2021, when OMPP switched its FADS vendor from IBM Watson Health to Deloitte & Touche. The new system eliminates much of the manual data entry and errors. The user simply clicks on the appropriate claim to identify it and the system pulls in the claim's data straight from FSSA's electronic data warehouse. The Quality Review portion of the CAP will be implemented in advance of the submission of the Q4-2021 CMS 64 report. This entails the creation of a policy and procedure that lays out the requirements and steps each staffer will take to pull and review the FCO amount and amount reported on the CMS 64. It will also include the steps that need to be taken to correct any errors and do so quickly.

- * OMPP has created a procedure for the internal quality review check of the CMS-64 prior to submission
- * The Program Integrity staff, the new FADS Vendor Staff, and the Federal Finance team held a meeting on 10/18/2021 to discuss the CMS-64 procedure and issues to be resolved from the prior vendor
- * PI and the FADS Vendor have held multiple meetings, the last one 11/23/21, to discuss CMS-64 reporting both PI and FADS Vendor staff are checking and resolving any issues in the process to pull the data
- *On 11/30/21 a draft CMS-64 report will be provided from the FADS vendor to the PI team for quality review and troubleshooting of any potential issues.

FINDING 2021-019 – MEDICAID LOSS RATIO

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding:

Description of Corrective Action Plan:

1. Review federal requirements
2. Create policy and procedure from receipt of audited financial statements to completed review, including staff assignments
3. Update the managed care reporting manual to reflect the type of audited financial statements required.
4. Collect audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements.
5. Provide the updated reporting manual to managed care entities 60 days before they must begin formally submitting their financial statements.
6. Go live with the new process and reporting manual
7. Update financial reporting templates to include comparison of reported MLR data to audited financial reports

Anticipated Completion Date: November 30, 2022

FINDING 2021-020 – MANAGED CARE AUDIT – MEDICAID

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding:

Description of Corrective Action Plan:

1. Review federal requirements
2. Create policy and procedure from receipt of audited financial statements to completed review, including staff assignments
3. Update the managed care reporting manual to reflect the type of audited financial statements required.
4. Collect audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements.
5. Provide the updated reporting manual to managed care entities 60 days before they must begin formally submitting their financial statements.
6. Go live with the new process and reporting manual

Anticipated Completion Date: November 30, 2022

FINDING 2021-021 – SPECIAL TEST AND PROVISION – MEDICAID NATIONAL CORRECT CODING INITIATIVE
FINDING 2020-019

Fiscal year in which the finding initially occurred: 2020

Status of Audit Finding: Partially completed.

1) Corrective Action Taken and Completed regarding the NCCI compliance requirement:

The FSSA executed all confidentiality agreement contract amendments with the necessary verbiage as outlined in the Medicaid National Correct Coding Initiative Technical Guidance Manual Section 7.1.2, on the following dates:

Anthem

- Healthy Indiana Plan: 12/23/2021
- Hoosier Care Connect: 12/23/2021
- Hoosier Healthwise: 12/23/2021

CareSource

- Healthy Indiana Plan: 12/23/2021
- Hoosier Healthwise: 12/23/2021

MHS

- Healthy Indiana Plan: 12/28/2021
- Hoosier Care Connect: 12/28/2021
- Hoosier Healthwise: 12/29/2021

MDwise

- Healthy Indiana Plan: 12/23/2021

- Hoosier Healthwise: 12/27/2021

United Healthcare

- Hoosier Care Connect: 12/23/2021

Gainwell Technologies: 5/13/2022

Completion Date: Full compliance achieved on May 13th, 2022, when the final contract was amended.

2) Corrective Action regarding the implementation of the NCCI edit files:

Effective Q1 2023, we will be completing meeting minutes, and these will be housed on the Gainwell/State

SharePoint site moving forward.

Anticipated completion date: March 31, 2023

**FINDING 2021-022 – ELIGIBILITY, ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES - CHIP
FINDING 2020-017 and FINDING 2020-034
FINDING 2019-018**

Fiscal year in which the finding initially occurred: 2019 and 2020

Status of Audit Finding:

DFR acknowledges that some applications and verifications were missing for the cases cited in this audit period. These cases were initiated and/or determined within the DFR legacy eligibility case management system that has since been decommissioned. In some cases, the original application was prior to 2012 when DFR fully operationalized our electronic document management. In 2019, DFR began implementation of a new eligibility system, IEDSS. This new eligibility system is fully integrated with the document management system allowing cases and applications to be associated and fully accessible inside IEDSS. The DFR legacy systems were fully decommissioned in September 2020. Any application or verification submitted after September 30, 2020, will be contained in IEDSS. IEDSS fully stores and archives all casework-related artifacts, including interface results.

*Prior to the end of the federal PHE, all DFR eligibility staff will be provided refresher training on Health Coverage application processing and Health Coverage Redetermination processing. This will include the requirement to have an application on file, required citizenship verifications, and requesting required income verifications.

Anticipated date of resolution: 30 days prior to the end of the federal PHE.

**FINIDNG 2021-023 – SPECIAL TEST AND PROVISION – REFUNDING OF FEDERAL SHARE OF OVERPAYMENTS TO PROVIDERS - CHIP
FINDING 2020-018**

Fiscal year in which the finding initially occurred: 2020

Status of Audit Finding:

Corrective Action Taken: The corrective actions have been implemented, but this review period covers the time period of implementation.

When reviewing the overpayments in error, the underlying issue is human error with data entry. The CMS-64 report was previously completed by running multiple reports in the Fraud and Abuse Detection System (FADS) and combining these reports into one excel report. This would include checking for duplicative and missed data, an area for human error. Going one step back in the process, the data on these reports are manually entered by OMPP Program Integrity (PI) and FADS Vendor staff. A simple mis-stroke of a key can easily create an overpayment in error. The focus of this CAP will be to work to both eliminate data entry errors and have a quality review before submission. The first part of this CAP was implemented on July 1, 2021, when OMPP switched its FADS vendor from IBM Watson Health to Deloitte & Touche. The new system eliminates much of the manual data entry and errors. The user simply clicks on the appropriate claim to identify it and the system pulls in the claim's data straight from FSSA's electronic data warehouse. The Quality Review portion of the CAP will be implemented in advance of the submission of the Q4-2021 CMS 64 report. This entails the creation of a policy and procedure that lays out the requirements and steps each staffer will take to pull and review the FCO amount and amount reported on the CMS 64. It will also include the steps that need to be taken to correct any errors and do so quickly.

- * OMPP has created a procedure for the internal quality review check of the CMS-64 prior to submission
- * The Program Integrity staff, the new FADS Vendor Staff, and the Federal Finance team held a meeting on 10/18/2021 to discuss the CMS-64 procedure and issues to be resolved from the prior vendor
- * PI and the FADS Vendor have held multiple meetings, the last one 11/23/21, to discuss CMS-64 reporting both PI and FADS Vendor staff are checking and resolving any issues in the process to pull the data
- * On 11/30/21 a draft CMS-64 report will be provided from the FADS vendor to the PI team for quality review and troubleshooting of any potential issues.

FINDING 2021-024 – MEDICAID LOSS RATIO – CHIP

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding:

Description of Corrective Action Plan:

1. Review federal requirements
2. Create policy and procedure from receipt of audited financial statements to completed review, including staff assignments
3. Update the managed care reporting manual to reflect the type of audited financial statements required.
4. Collect audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements.
5. Provide the updated reporting manual to managed care entities 60 days before they must begin formally submitting their financial statements.
6. Go live with the new process and reporting manual
7. Update financial reporting templates to include comparison of reported MLR data to audited financial reports

Anticipated Completion Date: November 30, 2022

FINDING 2021-025 – MANAGED CARE AUDIT – CHIP

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding:

Description of Corrective Action Plan:

1. Review federal requirements
2. Create policy and procedure from receipt of audited financial statements to completed review, including staff assignments
3. Update the managed care reporting manual to reflect the type of audited financial statements required.
4. Collect audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements.
5. Provide the updated reporting manual to managed care entities 60 days before they must begin formally submitting their financial statements.
6. Go live with the new process and reporting manual

Anticipated Completion Date: November 30, 2022

FINDING 2021-026 – SPECIAL TESTS AND PROVISIONS CHILD SUPPORT NON-COOPERATION-TANF

FINDING 2020-014

FINDING 2019-015

FINDING 2018-014

FINDING 2017-017

Fiscal year in which the finding initially occurred: 2017

Status of Audit Finding:

DFR is currently in the process of analysis of the eligibility system (IEDSS) data to determine the status of these missing records related to child support sanctions. We have one more internal action to take before reaching out to DCS/Child Support for discussions to determine cause of this information not being received by IEDSS. So as to avoid any future finding, we would be identifying root cause and then correcting back at least to July 2022 if possible so that all sanctions requests are identified and acted on appropriately.

Anticipated date of resolution: We would be estimating that a system fix would not be accomplished before the end of this calendar year.

FINDING 2021-027 – REPORTING – TANF

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding:

For the FFATA, we will amend the MOU exhibit language to add this requirement addressing the subaward activity to be reported to the Federal Funding Accountability and Transparency Act Subaward Reporting System. We will be embarking on the extension of these MOUs within the next 60 days and thus anticipate completion of this requirement at MOU effective date.

For ACF-199 and ACF-209, there was found to be errors in the underlying data being reported in both reports thus negatively impacting the integrity of both reports. These reports are developed by the Social Services Data Warehouse (SSDW) based upon the eligibility file transfer from IEDSS. SSDW is then required to extrapolate the TANF eligibility file to determine who was active in the TANF assistance group. In IEDSS, the active member roster requires an additional set of available data but SSDW needed to add the data field of "status" to accurately determine whether the individual was currently a part of the TANF assistance group. This additional data element comparison had not been occurring. We have already met with SSDW and will have a follow up meeting before a re-run of this report occurs. Once we confirm the accurateness of the corrected reports, we will be correcting the previously submitted reports at least back to July 2022 at a minimum to reduce the chance of future findings.

Anticipated Completion Date:

A follow up meeting is in the process of being scheduled with SSDW. If the addition of this data element causes no residual effect in running the report, we would estimate completion of this corrective action by the end of this calendar year.

FINDING 2021 – 028 -SPECIAL TESTS AND PROVISIONS PENALTY FOR FAILURE TO COMPLY WITH WORK VERIFICATION PLAN- TANF

FINDING 2020-015

FINDING 2019-016

Fiscal year in which the finding initially occurred: 2019

Status of Audit Finding:

This finding has the same error occurring in the sample as the previous finding (2021-027). Thus the corrective action proposed will be virtually identical. There was found to be errors in the underlying data being reported in both reports thus negatively impacting the integrity of both reports. These reports are developed by the Social Services Data Warehouse (SSDW) based upon the eligibility file transfer from IEDSS. SSDW is then required to extrapolate the TANF eligibility file to determine who was active in the TANF assistance group. In IEDSS, the active member roster requires an additional set of available data but SSDW needed to add the data field of "status" to accurately determine whether the individual was currently a part of the TANF assistance group. This additional data element comparison had not been occurring. We have already met with SSDW and will have a follow up meeting before a re-run of this report occurs. Once we confirm the accurateness of the corrected reports, we will be correcting the previously submitted reports at least back to July 2022 at a minimum to reduce the chance of future findings.

Anticipated Completion Date:

A follow up meeting is in the process of being scheduled with SSDW. If the addition of this data element causes no residual effect in running the report, we would estimate completion of this corrective action by the end of this calendar year.

FINDING 2021-029 – PERIOD OF PERFORMANCE – CCDF

Fiscal year in which the finding initially occurred: 2021

Status of Audit Finding:

OECSL is currently working with Deloitte to develop a new system for CCDF vouchers, and the needed controls related to period of performance are being designed to include the detail needed to review the

large volume of voucher transactions that are processed each pay cycle. It will include voucher specific information regarding obligation dates and liquidation dates, which is available in the system and is reportable for review. The new system is planned to be placed in service fall 2024.

As a temporary mitigation until this system can be placed in service, TCC is providing additional information for each wire payment that provides the activation date, the dates of service, and the payment date for each voucher. This information makes it possible to ensure the activation date is within the obligation period and the service dates & payment dates are within the liquidation period to determine the appropriate grant within the period of performance. This is still a manual review however, and OECOSL and FSSA Accounting will need to evaluate. The current TCC reporting changes are complete and accounting will be using the provided CCDF voucher lists to determine which CCDF grant to use beginning in Federal Fiscal Year 2023 (10/1/2022) which will help mitigate until then.

Additionally, The OECOSL Controller has met with FSSA Accounting to review the CCDF wire payment process and how Accounting determines which grant years to apply the expenditures and how to post into PeopleSoft. There will be an additional meeting in September prior to the new Federal Grant year to provide specific around the obligation dates and utilization of each of our grants, as well as to determine if any additional review would be effective to detect and correct any noncompliance. The new process began with the 09/13/22 wire.



CORRECTIVE ACTION PLAN

FINDING 2022-001

Contact Person Responsible for Corrective Action:

Kim Diller, Auditor of State Accounting and Reporting Director, (317) 232-3309

Views of Responsible Official:

The Office of Auditor of State concurs with the finding.

Description of Corrective Action Plan:

The Auditor of State will ensure detecting controls that identify reporting issues within the compiled financial statement Excel workbooks are performed for the 2023 Annual Comprehensive Financial Report (ACFR). The critical control is documented review of each Excel workbook that contains presented financial statements by a separate member of the ACFR team than the member who prepared the workbook. The workbooks will not be submitted for audit until review is complete.

Anticipated Completion Date:

December 2023



Eric Holcomb, Governor
State of Indiana

Indiana Family and Social Services Administration
402 W. WASHINGTON STREET, P.O. BOX 7083
INDIANAPOLIS, IN 46207-7083

CORRECTIVE ACTION PLAN

FINDING 2022-002

Contact Person Responsible for Corrective Action: David Nelson
Contact Phone Number: 317-233-3045

FSSA concurs with the finding. Medicaid expenses are entered into Peoplesoft at the best federal share calculation available at the time. When claim and caption transactions are compiled and run through the federal reporting module of the Enterprise Data Warehouse additional criteria is applied for federal reporting which will often be different from what was entered into Peoplesoft. The final grant close-out award is issued after the end of the federal fiscal year with the amount based on reported expenditures applying multiple federal share adjustments, including types of service, dates of service and prior period claim adjustments. Due to these adjustments, there is a difference between what has been entered into Peoplesoft and what has been reported to CMS.

Description of Corrective Action Plan:

Internal controls over grants receivable for the Medicaid Assistance Fund will be strengthened. Specifically, final project reconciliations will be conducted annually upon closeout, to align the original entries reported in Peoplesoft with federal revenue reported to CMS. Upon receipt of the final Medicaid Assistance grant award letter, FSSA will enter an adjusting entry in Peoplesoft to correct the federal share to the final grant award. The adjusting journal entry will correct the federal share to the federal share calculated through the federal reporting process. The necessary corrections to Peoplesoft receivables for Medicaid Assistance grants will be resolved through the adjustment.

Anticipated Completion Date: June 30, 2023





CORRECTIVE ACTION PLAN

FINDING 2022 – 003

- Contact Responsible for Corrective Action: Kim Diller, Director of Accounting & Reporting and Local Government
- Contact Phone Number: 317-232-3309

Views of Responsible Official:

- We concur with the finding.

Description of Corrective Action Plan:

The Auditor of State (AOS) has identified the following controls that will assist with proper reporting on the Schedule of Expenditures of Federal Awards (SEFA):

- Review updated federal Office of Management & Budget (OMB) compliance guidance and implement required changes to federal expenditure reporting;
- Review the Assistance Listing Number (ALN) assigned to each funding source within the state's financial system and ensure the correct funding source is tied to the correct project within the system;
- Use the state match list from the State Budget Agency and compare it to the funding source allocation set up in the state's financial system; and
- Run reports from the state's financial system to ensure all federal expenditures are being properly reported on the SEFA.

Anticipated Completion Date: 6/30/2023

CORRECTIVE ACTION PLAN

FINDING 2022-004

Contact Person Responsible for Corrective Action: Kent Sellers, UI Performance

Contact Phone Number: 317-416-1596

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

DWD has implemented system controls between Indiana Career Connect and Uplink. DWD now performs quarterly, randomly sampled checks to verify the system controls between Indiana Career Connect and Uplink were properly designed and effective in identifying and suspending benefits for noncompliant RESEA participants. This internal control process will document the date that the review was conducted as well as the date of the supervisor's sign-off. DWD has designed and will implement the established method to consistently apply this internal control each quarter. This will continue to be maintained within the UI performance team.

Anticipated Completion Date: March 27, 2023

FINDING 2022-005

Contact Person Responsible for Corrective Action: Noah Shelton, Chief UI Officer

Contact Phone Number: 574-315-2614

Views of Responsible Official: We concur with the finding. Agency decisions regarding Proof of Employment (POE) issues were based on: (a) an unprecedented high volume of claims for benefits under a newly created pandemic program; (b) evolving federal guidance on program administration; and (c) a federal requirement that pending POE issues could not prevent claimants from receiving PUA benefits while the issue was pending/waiting to be adjudicated. The emergency PUA program ended in September 2021.

Description of Corrective Action Plan:

DWD is establishing a policy to effectively implement federal guidance relating to emergency programs.

Anticipated Completion Date: April 30, 2023



INDIANA DEPARTMENT of ENVIRONMENTAL MANAGEMENT

We Protect Hoosiers and Our Environment.

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Eric J. Holcomb
Governor

Brian C. Rockensuess
Commissioner

CORRECTIVE ACTION PLAN

FINDING 2022-006

Contact Person Responsible for Corrective Action: Jennifer Allen, Grants Supervisor
Contact Phone Number:

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

IDEM will create a coversheet to accompany reports to record the preparer, reviewer, and submitter roles for each report and the dates those actions were completed. This coversheet will provide a tangible record of review and approval process for reports, and each person will provide signature acknowledging their role on the coversheet. This coversheet will be stored as part of IDEM's records.

In addition, all relevant staff will be trained on this new process and IDEM will update internal control procedures to reflect this change.

Anticipated Completion Date: April 30th, 2023

FINDING 2022-007

Contact Person Responsible for Corrective Action: Briony Towler, Controller
Contact Phone Number:

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

IDEM will provide training to all staff who prepare, review, and approve journal transactions on the proper accounting principles, including but not limited to, charging allowable costs to grants.

Internal control procedures will be updated to require staff to confirm during creation and review of journals that allowable costs are being charged within the correct budget period. IDEM will also provide a checklist for those employees who process journal transactions.

Anticipated Completion Date: April 30th, 2023



Visit on.IN.gov/survey or scan the QR code to provide feedback.

We appreciate your input!





Eric J. Holcomb
Governor

Kristina M. Box, MD, FACOG
State Health Commissioner

Corrective Action Plan

FINDING 2022-008 **Cash Management**

Contact Person Responsible for Corrective Action: Jeff Palin
Contact Phone Number: 317-234-7124

We concur that by reviewing and approving everything electronically, this process was made difficult to audit.

Description of Corrective Action Plan:

Going forward we will have a spot on the MAR that the approver will electronically sign and date.

The documents will be stored on a network drive that is accessible by the Finance Team to approve and reference as needed.

Anticipated Completion Date: 3/31/2023

To **promote**, **protect**, and **improve** the health and safety of all Hoosiers.

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FINDING 2022-009

Monthly Fiscal Reports

Contact Person Responsible for Corrective Action: Jeff Palin

Contact Phone Number: 317-234-7124

We concur with the findings of this report.

Description of Corrective Action Plan:

The finance team will identify all projects and assign each project to an accountant. Each accountant will be held accountable for generating the detailed monthly reporting, providing the monthly reporting to the programs for their review, meeting monthly with the programs to review the reports, recording any adjustments needed monthly, record indirect cost at least quarterly (goal is monthly), and preparing the invoice for the monthly Federal Draw. The Deputy Controller will approve the monthly reporting and process the Federal Draw monthly. The Controller will approve the Federal Draw based on a review of the financial reporting.

The documents will be stored on a network drive that is accessible by the Finance Team to reference as needed.

Anticipated Completion Date: This process is in place for most current projects. Anticipated to be in process on all projects by 6/30/2023.



FINDING 2022-009

FFATA

Michael P. Mendyk
Contact Phone Number: 317-234-6874

Views of the Responsible Official:

Management Concurrs with the finding

Description of Corrective Action Plan:

The Contracts and Audits section of the Division of Finance is currently addressing this issue as it was identified in a previous audit as a weakness. The section has put into place a number of improvements in reporting documentation to address under or non reporting of FFATA sub-recipients. To address this finding and the backlog of reporting the section has put together and is using the following tools and timeline for address this finding:

The Contracts and Audits section goal from this previous finding was to have all corrections made on FFATA reporting and to be current by December 31, 2022, however we are experiencing some issues with sub-recipients in obtaining their UEI number which is new to many of them. We are reporting daily on the system to address this backlog.

Status: Continuing to make correction new target completion date of May 31, 2023.

The additional corrective actions to our FFATA reporting are in practice at the dates below:

1. Expanding fields on the FFATA monthly purchase order report to include project ID which will confirm CFDA and NOA information directly comparing source documents to sub-award agreements. Additionally, columns for DUNS and the new UEI number and chart fields from the Request for Contract (RFC) document with a reconciliation column. This improvement tells us at a glance if there is conflicting information from purchase order to RFC to agreement.

Status: Complete

2. Improved documentation of FFATA reporting forms. The IDOH FFATA reporting form was revised to include areas for breaking out individual amounts to identify multiple funding sources issued on a sub-recipient agreement if applicable when more then one funding source is funding an agreement. This helps reconcile the exact amount of funding to be applied to a specific FFATA award report.

Status: Complete

3. Expanded staff training on filling out FFATA forms was completed by all contract



specialists staff. A shared FFATA form outlook mailbox was established in outlook to provide once place to store FFATA form requests and completed forms. This mailbox will enable the Contracts and Audit Specialist to locate forms for monthly reporting.

Status: Complete

Please accept this corrective action plan, and contact me if any additional information or clarification is needed.

Sincerely

Laurie Mendez

03/24/2023

Laurie Mendez
Chief Financial Officer
Indiana Department of Health
2 N. Meridian Street
Indianapolis, IN 46204
E-mail : lmendez1@health.in.gov
Phone: 317-234-8743



INDIANA DEPARTMENT OF TRANSPORTATION

Division of Construction Management PHONE: (317) 697-5950
100 N. Senate Avenue, Rm N758-CM
Indianapolis, IN 46204

Eric Holcomb, Governor
Michael Smith, Commissioner

March 23, 2023

CORRECTIVE ACTION PLAN

FINDING 2022-010 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Gregory G. Pankow

Contact Phone Number: (317) 697-5950

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan: INDOT can always do better on items of work such as developing an effective internal control system for wage rate requirements compliance to ensure that payrolls are received timely from the prime contractors and have them reviewed and approved by INDOT personnel.

To this end, the Department will continue to work on its current application, Contractor Payroll Management System, CPMS, and update as necessary to meet requirements and make it easier to use. The application currently allows the prime contractor 21 days to upload into ITAP and submit first payrolls for each contractor on the contract. Payrolls then are required to be submitted by the prime contractor weekly as per federal regulations. The prime contractors are also sent email notifications reminding them that they will have payrolls coming due in that week. INDOT also currently gives its personnel in the field the right to hold estimates on contracts to try and achieve contractor compliance. To get better compliance.

INDOT has also been working with FHWA and our industry contractor group, ICI, to work on a Construction Memo making it mandatory to hold estimates until contractors are up to date with payroll submittals. INDOT will also in the memo instruct its personnel to review payroll submittals in CPMS to help assure payrolls are actually due. This memo is currently being reviewed by INDOT executive staff and if approved will be sent out by the Division of Construction Management and District Support.

As far as payroll review by INDOT field staff, INDOT's Division of Construction Management and District Support, will prepare and send out a Construction Memo reminding them of their obligations as far as the review of contractor payrolls.

Anticipated Completion Date: As far as the 2 construction memos are concerned it is anticipated that they will go out to field personnel before June 1, 2023, but most likely much sooner, and as far as upgrades to the CPMS application this is viewed as being under current review with potential updates to follow.

Gregory G. Pankow, P.E.
Chief Engineer of Construction



IDHS CORRECTIVE ACTION PLAN

Disaster Grants – Public Assistance (Presidentially Declared)

FINDING 2022-011 Reporting

Contact Person Responsible for Corrective Action: Devon Burks
Contact Phone Number: 317-617-0976 deburks@dhs.in.gov
Contact Person Responsible for Corrective Action: Jonathan Whitham
Contact Phone Number: 317-753-3351 jwhitham@dhs.in.gov

Views of Responsible Official: IDHS concurs with the reporting finding.

Description of Corrective Action Plan:

Quarterly Progress Reporting

The Indiana Department of Homeland Security (IDHS) will ensure a framework of internal controls related to federal grant quarterly progress reporting. To do so, programmatic officers or coordinators will initiate the quarterly progress reporting creation, the programmatic data will be reviewed by the programmatic director. Regarding the financial aspect of the quarterly progress reports, the grant accountant will collect the data and after the IDHS Chief Financial Officer or Controller shall review the data for accuracy. Last, the programmatic staff shall review the reports for completeness before submitting to the Federal Emergency Management Agency for official review. This process will be documented through email chains affirming review and approval.

Anticipated Completion Date:

This finding shall be remedied immediately as IDHS has the staff in place to successfully review the quarterly progress reports to the required standards. This process will be implemented in the next reporting period.

Description of Corrective Action Plan:

FFATA

IDHS shall create a process to ensure FFATA reporting is completed for all subawards over the \$30,000 threshold. IDHS consulted leaders within the grant field to gather guidance regarding successful FFATA reporting. FFATA reporting shall be reported via the appropriate channels 30 days after the subawards have been approved. To collect the data necessary for FFATA reporting, IDHS shall create a form for the disaster grant applicant or “subrecipient” to complete and return.

Anticipated Completion Date:

Creation of this FFATA reporting document is ongoing and shall be implemented before new subawards are issued. As presidentially declared disasters are unpredictable, a timeframe is unknown.

FINDING 2022-012 Subrecipient Monitoring

Contact Person Responsible for Corrective Action: Devon Burks
Contact Phone Number: 317-617-0976 deburks@dhs.in.gov
Contact Person Responsible for Corrective Action: Jonathan Whitham
Contact Phone Number: 317-753-3351 jwhitham@dhs.in.gov

Views of Responsible Official: IDHS concurs with the subrecipient monitoring finding.

Description of Corrective Action Plan:

Subaward Information

IDHS shall provide disaster grant applicants or “subrecipients” a document that will include all details outlined in 2 CFR 200.332 to ensure compliance with federal regulations. This document will be provided immediately after award along with approved project information from the Federal Emergency Management Agency.

Anticipated Completion Date:

Creation of this subaward information document is ongoing and shall be implemented before new subawards are issued. This process will be completed in CY2023. As presidentially declared disasters are unpredictable, an implementation timeframe is unknown.

Description of Corrective Action Plan:

Single Audit Verification

IDHS will create a process to determine if all disaster grant applicants or “subrecipients” receive a Single Audit. IDHS consulted SBOA to determine methods other entities use to successfully monitor subrecipient Single Audit compliance and met internally to create a plan of implementation. IDHS will create a process to have the entity confirm the completion of a Single Audit, a means of IDHS to track subrecipient Single Audits, a process to verify that Single Audits were indeed completed if the subrecipient received \$750,000 or more federal dollars during the specified timeframe, and, last, follow up with subrecipients who did have a finding related to an IDHS program and make a determination about whether the subrecipient has made progress with the associated corrective action plan. IDHS currently utilizes the Smartsheet program in other capacities and believes this software would be a solution to address this specific finding.

Anticipated Completion Date:

Creation of this process is currently ongoing while IDHS develops the Smartsheet to capture and track applicable data. Program, compliance, and fiscal staff will also need to be trained on these new processes. This will be completed in CY2023.



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

CORRECTIVE ACTION PLAN

FINDING 2022-013

Contact Person Responsible for Corrective Action: Anthony J. Harl
Contact Phone Number: 317-234-2139

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

On behalf of the GWC, the Office of CTE, will have at least two individuals review the Perkins Basic (local) application to ensure that all federal requirements for pass through entities are being met and to ensure that the federal award is being utilized by subrecipients for authorized purposes. A grant administrator will review all applications for allowability and allocability; a second staff member will review applications for program-related compliance. The names of each staff member that reviews the local application will be documented within the online grant application.

Single Audit Requirements

As a part of a newly established annual review process, a grant administrator will utilize the State Board of Accounts *Audit Report Filings* site (<https://secure.in.gov/apps/sboa/audit-reports/>) to determine the date of the most recent federal review and review any findings associated with Perkins subrecipients. A grants administrator will work with Office of CTE leadership to contact each subrecipient to ensure that timely and appropriate action was taken to correct deficiencies. The Office of CTE will issue management decisions for any audit findings pertaining to Federal awards.

Anticipated Completion Date: June 30, 2023

FINDING 2022-014

Contact Person Responsible for Corrective Action: Anthony J. Harl
Contact Phone Number: 317-234-2139

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

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

The GWC will begin the recruitment and hiring process for a second grant administrator by March 31, 2024. The hiring of a second grant administrator will allow for greater segregation of duties and will provide the opportunity to require secondary approvals for reimbursement requests for allowability and period of performance. Until a second grant administrator can be hired and trained, the current grant administrator will provide the State Director of CTE a monthly summary report for all approved reimbursement requests and any modifications/adjustments for the expense accounts associated with the federal award. The State Director of CTE will approve the summary reports. The Office of CTE will maintain a copy of the approval.

Eligibility

The GWC will ensure the separation of duties related to the review of local applications and grant agreements for the upcoming grant period. The grant agreement (Grant Award Notification) for the Perkins Basic grant is standardized for all eligible secondary and postsecondary subrecipients; the only information that varies relates to the vendor-specific information used to process requests and the amount to the award – which is determined by Federal formula. This information is checked by a grant administrator and the subrecipient to ensure accuracy.

Anticipated Completion Date: Full completion is dependent on the time needed to recruit, hire and train a second grant administrator. The first monthly summary report will be prepared by a grant administrator and approved by the State Director of CTE by May 31, 2023 if a secondary approval process has not been implemented by that time.

CORRECTIVE ACTION PLAN

FINDING 2022-015

Subject: Child Nutrition Cluster - Reporting

Contact Person Responsible for Corrective Action: Tina Austin

Contact Phone Number: 317-232-0569

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Management is aware of noncompliance during the audit period. The accounting team was briefly fully staffed, FFATA procedures were sent to the Account Managers in March 2022. Processes for FFATA subaward uploads were updated in September 2022. October 2022/November 2022 we lost 2 Account Manager positions and are still down those positions.

Challenges with the FSRS/USA spending sites are hindering process in some aspects of reporting. The accounting section has been working and will continue to work to get the FFATA reports corrected and uploaded into the FSRS system until we become compliant.

Anticipated Completion Date:

FSRS/USA will be reviewed monthly and updated as needed.

CORRECTIVE ACTION PLAN

FINDING 2022-016

Subject: Child Nutrition Cluster - Special Test and Provision Accountability for USDA Donated Foods

Contact Person Responsible for Corrective Action: Tina Herzog
Contact Phone Number: 317-232-0872

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

USDA Foods are warehoused at 3 state-contracted warehouses across the state. The receiving, ordering, distribution, and adjustments (if needed) are completed in our CNPweb system. The system was never set up to effectively manage inventory levels and system reporting is lacking. IDOE School and Community Nutrition staff is continuing work with LINQ (IT vendor for CNPWeb system) to clean up inventory tracking in our system and improve reporting. Below are the steps we are taking to address the system deficiencies and improve our inventory oversight.

As corrective action, IDOE will:

- We completed interviews for an additional food distribution staff member to assist in overseeing the inventory reconciliation process and monthly USDA reporting. This adds another person to review inventory levels and adjustments to further address the internal controls finding. The person is projected to start on May 15, 2023.
- Release a RFI for warehousing and distribution information to assist IDOE staff in updating our RFP for the warehousing and Distribution of USDA Foods. This will allow us to make changes to our existing contract to better facilitate the distribution of food and reduction of inventory at warehouses. RFI is projected to be distributed and returned with responses by May 15, 2023.
- Released a RFQ for a third-party vendor who can conduct, at minimum, annual physical inventory at each warehouse in February 2023. This will allow for an independent assessment of inventory levels to reduce disagreements between IDOE and state-contracted warehouses. This contract is expected to be awarded by July 2023.
- Continue monthly inventory reconciliation process with state-contracted warehouses to compare inventory levels and adjust if necessary. This will allow IDOE to stay on top of inventory changes more frequently. The process will be the main priority of the new staff person who will perform the reconciliation monthly with review of each warehouse reconciliation by the Assistant Director or Senior Specialist as an internal control mechanism. Complete for SY 2022-2023 by July 10, 2023.
- Continue work with IT vendor to create a completed system inventory report that can be run for any period of time, enabling staff to pull a real time inventory report at any given time for comparison and reconciliation with the individual monthly warehouse reports. This report is 90% complete in our system. We are now waiting on the end of the school year to reconcile and agree on the starting balance for SY 2023-2024. This is planned to be ready by July 31, 2023.

Anticipated Completion Date:

July 31, 2023

115 W. Washington Street ■ South Tower, Suite 600 ■ Indianapolis, Indiana 46204

317.232.6610 ■ www.doe.in.gov

CORRECTIVE ACTION PLAN

FINDING 2022-017

Subject: Title I Grants to Local Education Agencies - Reporting

Contact Person Responsible for Corrective Action: Tina Austin

Contact Phone Number: 317-232-0569

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Management is aware of noncompliance during the audit period. The accounting team was briefly fully staffed, FFATA procedures were sent to the Account Managers in March 2022. Processes for FFATA subaward uploads were updated in September 2022. October 2022/November 2022 we lost 2 Account Manager positions and are still down those positions.

Challenges with the FSRS/USA spending sites are hindering process in some aspects of reporting. The accounting section has been working and will continue to work to get the FFATA reports corrected and uploaded into the FSRS system until we become compliant.

Anticipated Completion Date:

FSRS/USA will be reviewed monthly and updated as needed.

CORRECTIVE ACTION PLAN

FINDING 2020-018

Subject: Title I Special Tests and Provisions - Oversight and Monitoring Responsibilities with Respect to Charter Schools with Relationships with Charter Management Organizations.

Contact Person Responsible for Corrective Action: Lacey Bohlen
Contact Phone Number: 317-233-5435

Views of Responsible Official: We concur with the finding for this reporting period.

Description of Corrective Action Plan:

Description of Corrective Action Plan:

A new Risk Assessment is in the process of been developed and implemented for Federal Grants to charters such as CSP and CFG. The new process and format will be utilized moving forward.

Several factors are used to determine four levels of risk (Low Risk, Moderate High Risk, High Risk), which include: Federal Rating, participation in IDOE provided technical assistance, number of findings in prior four year of monitoring, age of school, and percentage of unspent federal funding. These scores will also be informed by surveys from out TA partners and rubrics/evaluations from an external TA partner.

Based upon its risk assessment score, an LEA must complete the following:

Low Risk-No additional action required
Moderate High Risk-LEA is subject to desktop monitoring
High Risk-LEA is subject to on-site monitoring

Anticipated Completion Date:
Completed August 2023

CORRECTIVE ACTION PLAN

FINDING 2022-019

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions - Access to Federal Funds for New and Significantly Expanded Charter Schools

Contact Person Responsible for Corrective Action: Frank Chiki
Contact Phone Number: 317/232-3013

Views of Responsible Official: We concur with the finding for this reporting period.

Description of Corrective Action Plan:

DOE is working to implement an appropriate process to mitigate this finding. The goal remains to distribute final allocations to LEAs, in particular new and expanded charters, no later than February 1 of each Fiscal Year as required by CFR 34 Part 76.793.

Anticipated Completion Date:

Anticipated working session for discussion of process review and suggested path forward by 6/30/23

CORRECTIVE ACTION PLAN

FINDING 2022-020

Subject: Title I - Subrecipient Monitoring

Contact Person Responsible for Corrective Action: Frank Chiki

Contact Phone Number: 317/232-3013

Views of Responsible Official: We concur with the finding for this reporting period.

Description of Corrective Action Plan:

A new Risk Assessment has been developed and implemented as of October 2022. The new process and format will be utilized moving forward.

Several factors are used to determine four levels of risk (Low Risk, Moderate Low Risk, Moderate High Risk, High Risk), which include: Federal Rating, Student Academic Growth in the areas of ELA and Math, number of findings in prior four year of monitoring, Program Administrator experience, and percentage of unspent federal funding. All LEAs receive a copy of their risk assessment scores.

Based upon its risk assessment score, an LEA must complete the following:

Low Risk-No additional action required
Moderate Low Risk-LEA must submit a self-reflection survey
Moderate High Risk-LEA is subject to desktop monitoring
High Risk-LEA is subject to on-site monitoring

Anticipated Completion Date:

Completed October 2022

CORRECTIVE ACTION PLAN

FINDING 2022-021

Subject: COVID-19 Education Stabilization Fund - Reporting

Contact Person Responsible for Corrective Action: Tina Austin

Contact Phone Number: 317-232-0569

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Management is aware of noncompliance during the audit period. The accounting team was briefly fully staffed, FFATA procedures were sent to the Account Managers in March 2022. Processes for FFATA subaward uploads were updated in September 2022. October 2022/November 2022 we lost 2 Account Manager positions and are still down those positions.

Challenges with the FSRS/USA spending sites are hindering process in some aspects of reporting. The accounting section has been working and will continue to work to get the FFATA reports corrected and uploaded into the FSRS system until we become compliant.

Anticipated Completion Date:

FSRS/USA will be reviewed monthly and updated as needed.

CORRECTIVE ACTION PLAN

FINDING 2022-022

Subject: Education Stabilization Fund - Subrecipient Monitoring

Contact Person Responsible for Corrective Action: Frank Chiki

Contact Phone Number: 317/232-3013

Views of Responsible Official: We concur with the finding for this reporting period.

Description of Corrective Action Plan:

A new Risk Assessment has been developed and implemented as of October 2022 for recurring Federal Grants, such as Title I, Title II, etc.. The new process and format will be utilized moving forward.

Several factors are used to determine four levels of risk (Low Risk, Moderate Low Risk, Moderate High Risk, High Risk), which include: Federal Rating, Student Academic Growth in the areas of ELA and Math, number of findings in prior four year of monitoring, Program Administrator experience, and percentage of unspent federal funding. All LEAs receive a copy of their risk assessment scores.

Based upon its risk assessment score, an LEA must complete the following:

Low Risk-No additional action required
Moderate Low Risk-LEA must submit a self-reflection survey
Moderate High Risk-LEA is subject to desktop monitoring
High Risk-LEA is subject to on-site monitoring

Based upon the above risk assessment score for recurring Federal Grants, the ESF grants are included in the Desktop and Onsite monitoring processes.

Anticipated Completion Date:

Completed October 2022

CORRECTIVE ACTION PLAN

FINDING 2022-023

Subject: Education Stabilization Fund - Earmarking
 Contact Person Responsible for Corrective Action: Tina Austin
 Contact Phone Number: 232-0569

Views of Responsible Official: The documentation provided during the audit confirming the tracking of the required set-asides funds was not updated to reflect the most recent grant award allocation. This has already been corrected.

Description of Corrective Action Plan:

The numbers were corrected while in the last IDOE SBOA Federal Audit Meeting on March 1, 2023. Excerpt from ledger below.

Additional Required Set Asides	Learning Loss - 5%	99,807,253.80
	Summer School - 1%	19,961,450.76
	After School - 1%	19,961,450.76
		139,730,155.32

Anticipated Completion Date:

Completed.



Eric Holcomb, Governor
State of Indiana

Indiana Family and Social Services Administration
402 W. WASHINGTON STREET, P.O. BOX 7083
INDIANAPOLIS, IN 46207-7083

CORRECTIVE ACTION PLAN

FINDING 2022-024

Contact Person Responsible for Corrective Action: David Smalley, DFR Deputy Director for Policy

Contact Phone Number: 317-232-2010

Compliance Requirement: Special Tests and Provisions – Child Support Non-Cooperation

Views of Responsible Official:

DFR concurs with the finding.

Description of Corrective Action Plan:

DFR continues with our assessment of targeting the issue(s) for the match data not being visible in the returned match data file for some cases in the eligibility system (IEDSS) data. We have determined that there were some cases where status changed to non-cooperation but went into a business exception and thus not sent to IEDSS. DCS is currently following up on that issue to determine the status of these missing records. This information not being received by IEDSS. Next steps for IEDSS would be to run a file to attempt to locate those matches received from DCS that did not make it into the IEDSS system. We recognize that all sanctions requests are to be identified and acted on appropriately.

Anticipated Completion Date:

We would acknowledge this as a repeat finding but there has not been sufficient time for a complete fix to this issue since most recent finding prior was in Sept 2022. We will continue to break this issue down with the DCS system staff and a request has been submitted to the systems staff on both IEDSS and DCS to develop a revised solution and timeline. Within the next 2 weeks, we will have this revised timeline for update of the corrective action.



CORRECTIVE ACTION PLAN

FINDING 2022-025

Contact Person Responsible for Corrective Action: David Smalley, DFR Deputy Director for Policy

Contact Phone Number: 317-232-2010

Compliance Requirement: Reporting

Views of Responsible Officials

DFR concurs with the findings.

Description of Corrective Action Plan:

For the FFATA, we have amended the MOU exhibit language to add the requirement addressing the subaward activity to be reported to the Federal Funding Accountability and Transparency Act Subaward Reporting System.

For ACF-199 and ACF-209, there was found to be errors in the underlying data being reported in both reports thus negatively impacting the integrity of both reports. These reports are developed by the Social Services Data Warehouse (SSDW) based upon the eligibility file transfer from IEDSS. SSDW is then required to extrapolate the TANF eligibility file to determine who was active in the TANF assistance group. In IEDSS, the active member roster requires an additional set of available data but SSDW needed to add the data field of "status" to accurately determine whether the individual was currently a part of the TANF assistance group. This additional data element comparison had not been occurring. We have been meeting with SSDW since this is a repeat finding from SY 21 report. We have recently had a meeting to confirm the data changes made and await finalization of the design for changes. Once we confirm the accurateness of the corrected reports, we will be correcting the previously submitted reports at least back to the start of FFY 2022.

Anticipated Completion Date:

For the FFATA finding, we propose the following steps for remediation:

FSSA will work with IDOH to establish a process where IDOH will submit to FSSA a FFATA template containing the reporting elements required for each subrecipient grant agreement to be entered into the Federal Funding Accountability and Transparency Act Subaward Reporting System.

DFR will then coordinate with any of the other TANF MOU Grant subrecipients to determine if there are other sub-subgrantees that must be identified and reported, then follow a similar process.

Anticipated complete of the Sub-state Agency FFATA reporting process will be July 1, 2023.

With the issues targeted and changes being made for the 199 and 209 reports, we anticipate that the changes to re-run federal reports, work participation and producing the re-run numbers for FFY 2022 will be completed before April 17, 2023.

CORRECTIVE ACTION PLAN

FINDING 2022-026

Contact Person Responsible for Corrective Action: David Smalley, DFR Deputy Director for Policy

Contact Phone Number: 317-232-2010

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

Views of Responsible Officials

DFR concurs with the finding.

Description of Corrective Action Plan:

This finding has the same error occurring in the sample as the previous finding (2022-025). Thus, the corrective action proposed will be virtually identical. There was found to be errors in the underlying data being reported in both reports thus negatively impacting the integrity of both reports. These reports are developed by the Social Services Data Warehouse (SSDW) based upon the eligibility file transfer from IEDSS. SSDW is then required to extrapolate the TANF eligibility file to determine who was active in the TANF assistance group. In IEDSS, the active member roster requires an additional set of available data, but SSDW needed to add the data field of “status” to accurately determine whether the individual was currently a part of the TANF assistance group. This additional data element comparison had not been occurring. We have already met with SSDW and will have a follow up meeting before a re-run of this report occurs. Once we confirm the accurateness of the corrected reports, we will be correcting the previously submitted reports at least back to the start of FFY 2022 at a minimum to reduce the chance of future findings.

Anticipated Completion Date:

With the issues targeted and changes being made for the 199 and 209 reports, we anticipate that the changes to re-run federal reports, work participation and producing the re-run numbers for FFY 2022 will be completed before April 17, 2023.

CORRECTIVE ACTION PLAN

FINDING 2022-027

Contact Person Responsible for Corrective Action: David Smalley, DFR Deputy Director for Policy

Contact Phone Number: 317-232-2010

Compliance Requirement: Eligibility

Views of Responsible Officials

DFR concurs with 3 of the 4 findings.

Description of Corrective Action Plan:

#1: One of the five noncompliant cases had not received an eligibility redetermination interview or a reauthorization of benefits within a year. 2 CFR 206.10 requires that a redetermination must be completed at a minimum of once every 12 months. Additionally, an application or redetermination form was not on file for the most recent redetermination that occurred in January 2019 for the recipient.

Response:

To address the second part of this finding first, we do not require the submission of a redetermination form at the time of redetermination. Instead, we schedule all assistance groups for an interview and after the interview, we provide them with a summary of eligibility for their review and signature.

For the first part of this finding, we will check this case cited to determine if this was a system anomaly or if a system defect is identified. Should it be a system defect, we will create a ticket for a system fix. Once determined the magnitude of the fix if needed, we will then be able to determine a timeline more accurately should a fix be needed.

#2: In two of the five noncompliant cases, TANF cash assistance benefits were not timely discontinued when the recipient's period of eligibility expired. In the first case, the recipient voluntarily withdrew from the TANF program; however, the recipient's TANF benefits were not closed until the recipient's SNAP benefits were redetermined later. For the second case, the recipient's income exceeded the TANF maximum income level in July 2021; however, the auditee did not discontinue the recipient's benefits until November 2021.

Response:

We acknowledge the errors made in these two cases. We will develop a short training to remind staff of timely processing of changes.

#3: One of the five noncompliant cases had benefits issued to a member of the household who was not a part of the TANF assistance group.

Response:

In our check of this one case, it appears that the parent failed to check that their only minor child would be included in the application. We believe that based upon the interview that the parent would have stated that the child was intended to be included otherwise not eligible for TANF due to no minor child being in the household.

#4: One of the five noncompliant cases was authorized by the same State Eligibility Consultant (SEC) who performed the recipient's eligibility redetermination. This is considered an internal control deviation. The rotation of SECs on a specific recipient case during eligibility redetermination strengthens reviewer independence, provides a new analysis of the case, and improves quality control.

Response:

Not every case is worked by two individuals prior to authorization. A State worker could work the case all the way through without review by another State worker (SEC) or an ES. DFR business processes are set up so that no individual caseworker "owns" a case. Any case can be picked up and worked by any worker at any time. SECs are likely to have completed intake and authorized the case when cases involve expedited SNAP benefits. We are federally required to have a state merit/classified employee conduct interviews for SNAP and approve expedited benefits within 7 days of the application date.

Anticipated Completion Date:

A determination will be made on each of the cases cited to determine if a system defect is present or not. Should it not be a system defect but instead, is a worker caused error, we will work in developing a knowledge-based training available to all eligibility staff on common errors being made in TANF cases. This determination of system defect or not in the cases cited will be completed within the next 30 days. If training needs developed, we anticipate development to be within the next 60 days.

CORRECTIVE ACTION PLAN

FINDING 2022-028

Contact Person Responsible for Corrective Action: Sue McKinney, Director of Operations

Contact Phone Number: 317-233-8958

Compliance Requirement: Period of Performance

Views of Responsible Official:

OECOSL concurs with the finding.

Description of Corrective Action Plan:

OECOSL is currently working with Deloitte to develop a new system for CCDF vouchers, and the needed controls related to period of performance are being designed to include the detail needed to review the large volume of voucher transactions that are processed each pay cycle. It will include voucher specific information regarding obligation dates and liquidation dates, which is available in the system and is reportable for review.

As a temporary mitigation until this system can be placed in service, TCC is providing additional information for each wire payment that provides the activation date, the dates of service, and the payment date for each voucher. This information makes it possible to ensure the activation date is within the obligation period and the payment dates are within the liquidation period to determine which grant funds are appropriate for the service period.

Anticipated Completion Date:

The new system is planned to be placed in service fall 2024 which will provide reports for payments that indicate the award date (obligation date) and the payment date (liquidation date) with voucher detail to support the grant funds used in the wire entries. Management has reviewed CCDF expenses based on voucher date and determined that sufficient expenditures were made and eligible during the period to offset questioned costs.

The current The Consultant Consortium (TCC) reporting changes are complete and OECOSL began using the CCDF voucher lists to determine which CCDF grant to use beginning in Federal Fiscal Year 2023 (10/1/2022) which will help mitigate until then.

CORRECTIVE ACTION PLAN

FINDING 2022-029

Contact Person Responsible for Corrective Action: David Nelson-Agency Controller

Contact Phone Number: (317) 233-3045

Compliance Requirement: Reporting

Views of Responsible Official:

FSSA concurs with the finding.

Description of Corrective Action Plan:

The Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) has limitations on verifying reported information. Primarily only the user entering or uploading data can see what was uploaded. Previously if subrecipient information was not received in a valid format or did not successfully upload not all subawards were reported correctly.

FSSA has prioritized Federal Funding Accountability and Transparency Act (FFATA) reporting. Federal Funding Staff will verify that reporting elements for active purchase orders containing the subrecipient indicator, SUB in Class field, are received from the Divisions of FSSA each month. If a FSRS upload template fails, the errors in the FSRS message log will be reviewed and investigated then corrections made to complete a successful upload.

A process to verify successful reporting of uploaded data will be developed and implemented along with training for staff responsible for uploading monthly FFATA data.

Anticipated Completion Date: June 30, 2023

CORRECTIVE ACTION PLAN

FINDING 2022-030

Contact Person Responsible for Corrective Action: Dhiann Kinsworthy-Blye

Contact Phone Number: 317-232-7862

Compliance Requirement: Matching, Level of Effort, Earmarking, Level of Effort (maintenance of effort)

Views of Responsible Official:

FSSA concurs with the finding that FSSA/DMHA had not established an effective internal control system related to the *Level of Effort* compliance requirement.

Description of Corrective Action Plan:

FSSA/DMHA management is required to establish a system of internal controls related to the grant agreement and the Matching, Level of Effort, Earmarking compliance requirement to ensure accurate state expenditures are reported to the federal government to support the level of effort requirements for this program.

A process to document and calculate *Level of Effort* for state SUD prevention and treatment (Table 8a) and required under 45 CFR 96.134 will be developed and implemented.

Anticipated Completion Date: June 30, 2023

CORRECTIVE ACTION PLAN

FINDING 2022-031

Contact Person Responsible for Corrective Action: Sunshine Beam

Contact Phone Number: 317-234-8697

Views of Responsible Official: We concur with the findings.

Description of Corrective Action Plan:

DFR acknowledges that some applications and verifications were missing for the cases cited in this audit period. These cases were initiated and/or determined within the DFR legacy eligibility case management system that has since been decommissioned. In some cases, the original application was prior to 2012 when DFR fully operationalized our electronic document management. In 2019, DFR began implementation of a new eligibility system, IEDSS. This new eligibility system is fully integrated with the document management system allowing cases and applications to be associated and fully accessible inside IEDSS. The DFR legacy systems were fully decommissioned in September 2020. Any application or verification submitted after September 30, 2020, will be contained in IEDSS. IEDSS fully stores and archives all casework-related artifacts, including interface results.

Each Medicaid case is reviewed and validated at least once per year per OMPP policies. This allows DFR to re-verify any needed information and review all information contained in each case record is accurate and all verifications are present. In between yearly redeterminations, DFR processes reported changes and redetermines eligibility based on any changes reported.

The time covered for this audit period was during the Federal PHE and DFR was not required to complete redeterminations. As part of the annual redetermination processes, DFR reevaluates all eligibility information including but not limited to income, resources, and citizenship. A retention policy has been developed to ensure that supporting documentation related to eligibility determinations is maintained and readily available for audit.

*Prior to the end of the federal PHE, all DFR eligibility staff will be provided refresher training on Health Coverage application processing and Health Coverage Redetermination processing. This will include the requirement to have an application on file, required citizenship verifications, and requesting required income verifications.

Anticipated Completion Date: 3/31/2023

CORRECTIVE ACTION PLAN

Medical Assistance Program (Medicaid) - Special Test and Provision – Medical Loss Ratio (MLR)
Financial Audit

FINDING 2022-032

Contact Person Responsible for Corrective Action: Kathy Leonard and La-Risha Ratliff

Contact Phone Number: 317-233-9282

Views of Responsible Official: We agree with the finding.

Description of Corrective Action Plan: Our overall plan to address this finding include the following items:

1. Update the managed care reporting manual to reflect the type of audited financial statements required.
2. Create policy and procedure from receipt of audited financial statements to completed review, including staff assignments and timeframe for review. These policies and procedures include ensuring all required data elements are included in the MLR reports.
3. Collect audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements.
4. Provide the updated reporting manual to managed care entities 60 days before they must begin formally submitting their financial statements.
5. Go live with the new process and reporting manual.

Anticipated Completion Date: August 31, 2023

CORRECTIVE ACTION PLAN

Medical Assistance Program (Medicaid) - Special Test and Provision - Managed Care Financial Audit

FINDING 2022-033

Contact Person Responsible for Corrective Action: La-Risha Ratliff and Kathy Leonard

Contact Phone Number: 317-234-5225

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

1. Update the managed care reporting manual to reflect the type of audited financial statements required.
2. Create policy and procedure from receipt of audited financial statements to completed review, including staff assignments and timeframe for review.
3. Collect audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements.
4. Provide the updated reporting manual to managed care entities 60 days before they must begin formally submitting their financial statements.
5. Go live with the new process and reporting manual.

Anticipated Completion Date: August 31, 2023

CORRECTIVE ACTION PLAN

Medical Assistance Program (Medicaid) - Special Tests and Provisions - Medicaid National Correct Coding Initiative (NCCI)

FINDING 2022-034

Contact Person Responsible for Corrective Action: Justissa Elion-Epon

Contact Phone Number: (317) 232-2445

Views of Responsible Official: We concur.

Description of Corrective Action Plan:

To address this finding, during the regularly scheduled quarterly meetings between FSSA and Gainwell, the NCCI quarterly edit files will be reviewed and approved. FSSA will complete meeting minutes to document this review and approval and house the minutes on the Gainwell/State SharePoint site effective Q1 2023.

Anticipated Completion Date: 09/30/2023

CORRECTIVE ACTION PLAN

FINDING 2022-035

Contact Person Responsible for Corrective Action: Sunshine Beam

Contact Phone Number: 317-234-8697

Views of Responsible Official: We concur with the findings.

Description of Corrective Action Plan:

DFR acknowledges that some applications and verifications were missing for the cases cited in this audit period. These cases were initiated and/or determined within the DFR legacy eligibility case management system that has since been decommissioned. In some cases, the original application was prior to 2012 when DFR fully operationalized our electronic document management. In 2019, DFR began implementation of a new eligibility system, IEDSS. This new eligibility system is fully integrated with the document management system allowing cases and applications to be associated and fully accessible inside IEDSS. The DFR legacy systems were fully decommissioned in September 2020. Any application or verification submitted after September 30, 2020, will be contained in IEDSS. IEDSS fully stores and archives all casework-related artifacts, including interface results.

Each Medicaid case is reviewed and validated at least once per year per OMPP policies. This allows DFR to re-verify any needed information and review all information contained in each case record is accurate and all verifications are present. In between yearly redeterminations, DFR processes reported changes and redetermines eligibility based on any changes reported.

The time covered for this audit period was during the Federal PHE and DFR was not required to complete redeterminations. As part of the annual redetermination processes, DFR reevaluates all eligibility information including but not limited to income, resources, and citizenship.

*Prior to the end of the federal PHE, all DFR eligibility staff will be provided refresher training on Health Coverage application processing and Health Coverage Redetermination processing. This will include the requirement to have an application on file, required citizenship verifications, and requesting required income verifications.

Anticipated Completion Date: 3/31/2023

CORRECTIVE ACTION PLAN

Children's Health Insurance Program (CHIP) - Special Test and Provision – Medical Loss Ratio (MLR)

FINDING 2022-036

Contact Person Responsible for Corrective Action: Kathy Leonard and La-Risha Ratliff

Contact Phone Number: 317-233-9282

Views of Responsible Official: We agree with the finding.

Description of Corrective Action Plan: The following actions will be taken in order to address this audit finding:

1. Update the managed care reporting manual to reflect the type of audited financial statements required.
2. Create policy and procedure from receipt of audited financial statements to completed review, including staff assignments and timeframe for review.
3. Collect audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements.
4. Provide the updated reporting manual to managed care entities 60 days before they must begin formally submitting their financial statements.
5. Go live with the new process and reporting manual.

Anticipated Completion Date: August 31, 2023

CORRECTIVE ACTION PLAN

Children's Health Insurance Program (CHIP) - Special Test and Provision - Managed Care Financial Audit

FINDING 2022-037

Contact Person Responsible for Corrective Action: La-Risha Ratliff and Kathy Leonard

Contact Phone Number: 317-234-5225

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

1. Update the managed care reporting manual to reflect the type of audited financial statements required.
2. Create policy and procedure from receipt of audited financial statements to completed review, including staff assignments and timeframe for review.
3. Collect audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements.
4. Provide the updated reporting manual to managed care entities 60 days before they must begin formally submitting their financial statements.
5. Go live with the new process and reporting manual.

Anticipated Completion Date: August 31, 2023

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/>.