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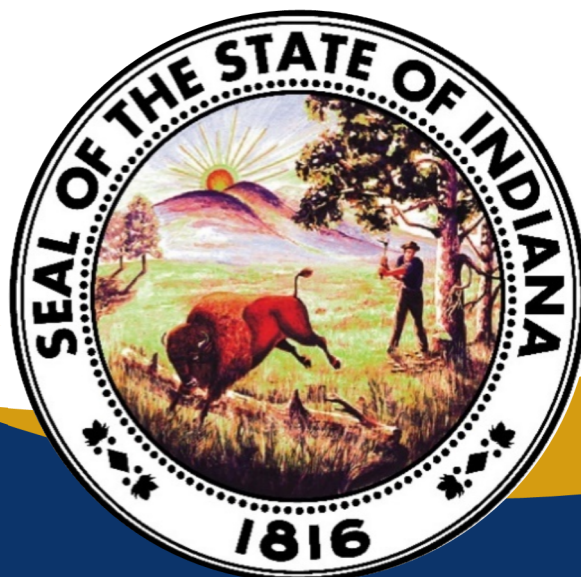
Paul D. Joyce, CPA
State Examiner

FEDERAL COMPLIANCE AUDIT REPORT

OF THE

STATE OF INDIANA

July 1, 2023 to June 30, 2024



FILED

03/31/2025

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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 MIKE BRAUN, 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, 2024, 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 31, 2024. 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 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 Retirement Fund, State Police Benefit Fund, Hoosier START Deferred Compensation Plan, Hoosier START Deferred Compensation Matching Plan, and External Investment Pool Custodial Fund, as described in our report on the State's financial statements. The financial statements of Ports of Indiana, Indiana State Fair Commission, Indiana Political Subdivision Risk Management Commission, State Police Retirement Fund, State Police Benefit Fund, Hoosier START Deferred Compensation Plan, Indiana Public Retirement System, and Hoosier START Deferred Compensation Matching 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 Ports of Indiana, Indiana State Fair Commission, Indiana Political Subdivision Risk Management Commission, State Police Retirement Fund, State Police Benefit Fund, Hoosier START Deferred Compensation Plan, Indiana Public Retirement System, and Hoosier START Deferred Compensation Matching 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, 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.

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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, as described in the accompanying Schedule of Findings and Questioned Costs as items 2024-001 and 2024-002, that we consider to be material weaknesses.

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 2024-001 and 2024-002.


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 31, 2024, except for the Schedule of Expenditures
of Federal Awards, for which the date is March 28, 2025



Paul D. Joyce, CPA
State Examiner

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

TO: THE HONORABLE MIKE BRAUN, THE MEMBERS OF THE GENERAL ASSEMBLY,
AND THE CITIZENS OF THE STATE OF 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, 2024. 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.

Qualified Opinion on Block Grants for Prevention and Treatment of Substance Abuse

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 Block Grants for Prevention and Treatment of Substance Abuse for the year ended June 30, 2024.

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 for the year ended June 30, 2024.

Qualified Opinion on Performance Partnership Grants

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 Performance Partnership Grants for the year ended June 30, 2024.

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 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 for the year ended June 30, 2024.

Qualified Opinion on Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)

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 Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) for the year ended June 30, 2024.

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 for the year ended June 30, 2024.

Qualified Opinion on WIC Special Supplemental Nutrition Program for Women, Infants, and Children

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 WIC Special Supplemental Nutrition Program for Women, Infants, and Children for the year ended June 30, 2024.

Qualified Opinion on Special Education 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 Special Education Cluster for the year ended June 30, 2024.

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, 2024.

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)

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.

Matter Giving Rise to Qualified Opinion on Block Grants for Prevention and Treatment of Substance Abuse

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding 93.959 Block Grants for Prevention and Treatment of Substance Abuse, as described in item 2024-005 for Subrecipient Monitoring. Compliance with such requirement is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Matter 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 item 2024-019 for Special Tests and Provisions - Child Support Non-Cooperation. Compliance with such requirement is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on Performance Partnership Grants

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding 66.605 Performance Partnership Grants, as described in item 2024-021 for Period of Performance. Compliance with such requirement 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 2024-025 for Subrecipient Monitoring. Compliance with such requirement is necessary, in our opinion, for the State to comply with the 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)

Matters Giving Rise to Qualified Opinion on Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding 84.367 Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants), as described in items 2024-029 and 2024-031 for Special Tests and Provisions - Oversight and Monitoring Responsibilities with Respect to Charter Schools with Relationships with Charter Management Organizations and 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 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 2024-034 and 2024-036 for Special Tests and Provisions - Oversight and Monitoring Responsibilities with Respect to Charter Schools with Relationships with Charter Management Organizations and Subrecipient Monitoring. Compliance with such requirement is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on WIC Special Supplemental Nutrition Program for Women, Infants, and Children

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding 10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children, as described in item 2024-042 for Period of Performance. Compliance with such requirement is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on Special Education 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 Special Education Cluster, as described in item 2024-026 for Subrecipient Monitoring. Consequently, we were unable to determine whether the State complied with those requirements applicable to that program.

Other Matter - Federal Expenditures Not Included in the Compliance Audit

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 Community College, Indiana Finance Authority, Indiana Economic Development Corporation, and the Indiana Housing and Community Development Authority, which expended \$3,592,059,508 in federal awards that are not included in the State's Schedule of Expenditures of Federal Awards during the year ended June 30, 2024. Our compliance audit, described in the *Qualified and Unmodified Opinions* paragraph, does not include the operations of Purdue University, Indiana University, Indiana State University, Ball State University, Vincennes University, University of Southern Indiana, Ivy Tech Community College, Indiana Finance Authority, Indiana Economic Development Corporation, and the Indiana Housing and Community Development Authority as they are legally separate from the State and are subject to separate audits in accordance with Indiana state statutes or regulations including the audit requirements of the Uniform Guidance.

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:

Finding #	ALN	Program Name	Compliance Requirement
2024-003	93.667	Social Services Block Grant	Reporting
2024-004		WIOA Cluster	Period of Performance
2024-006	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Reporting
2024-007	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Matching, Level of Effort, Earmarking
2024-008	93.767	Children's Health Insurance Program	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
2024-009	93.767	Children's Health Insurance Program	Special Tests and Provisions - Medical Loss Ratio (MLR)
2024-010	93.767	Children's Health Insurance Program	Special Tests and Provisions - Managed Care Financial Audit
2024-011	93.767	Children's Health Insurance Program	Period of Performance
2024-012	93.767	Children's Health Insurance Program	Special Tests and Provisions - Provider Eligibility (Screening and Enrollment)
2024-013		Medicaid Cluster	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
2024-014		Medicaid Cluster	Special Tests and Provisions - Medical Loss Ratio (MLR)
2024-015		Medicaid Cluster	Special Tests and Provisions - Managed Care Financial Audit
2024-016		Medicaid Cluster	Special Tests and Provisions - Provider Health and Safety Standards
2024-017		Medicaid Cluster	Special Tests and Provisions - Provider Eligibility (Screening and Enrollment)
2024-018	84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States	Reporting
2024-020	93.558	Temporary Assistance for Needy Families	Reporting
2024-023	97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring
2024-024		Child Nutrition Cluster	Reporting
2024-028	84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Reporting
2024-030	84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Special Tests and Provisions - Access to Federal Funds for New and Significantly Expanded Charter Schools
2024-033	84.010	Title I Grants to Local Educational Agencies	Reporting
2024-035	84.010	Title I Grants to Local Educational Agencies	Special Tests and Provisions - Access to Federal Funds for New and Significantly Expanded Charter Schools
2024-037	93.323	Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	Reporting
2024-038	93.323	Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	Subrecipient Monitoring
2024-039		Food Distribution Cluster	Cash Management
2024-040	93.268	Immunization Cooperative Agreements	Reporting
2024-043	20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Special Tests and Provisions - Wage Rate Requirements
2024-044	21.029	Coronavirus Capital Projects Fund	Subrecipient Monitoring

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)

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs, to be material weaknesses:

Finding #	ALN	Program Name	Compliance Requirement
2024-003	93.667	Social Services Block Grant	Reporting
2024-004		WIOA Cluster	Period of Performance
2024-005	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Subrecipient Monitoring
2024-008	93.767	Children's Health Insurance Program	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
2024-010	93.767	Children's Health Insurance Program	Special Tests and Provisions - Managed Care Financial Audit
2024-011	93.767	Children's Health Insurance Program	Period of Performance
2024-013		Medicaid Cluster	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
2024-015		Medicaid Cluster	Special Tests and Provisions - Managed Care Financial Audit
2024-016		Medicaid Cluster	Special Tests and Provisions - Provider Health and Safety Standards
2024-019	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions - Child Support Non-Cooperation
2024-021	66.605	Performance Partnership Grants	Period of Performance
2024-022	97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Reporting
2024-023	97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring
2024-024		Child Nutrition Cluster	Reporting
2024-025	84.425	COVID-19 - Education Stabilization Fund	Subrecipient Monitoring
2024-026		Special Education Cluster	Subrecipient Monitoring
2024-028	84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Reporting
2024-029	84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Special Tests and Provisions - Oversight and Monitoring Responsibilities with Respect to Charter Schools with Relationships with Charter Management Organizations
2024-030	84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Special Tests and Provisions - Access to Federal Funds for New and Significantly Expanded Charter Schools
2024-031	84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Subrecipient Monitoring
2024-032	84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Matching, Level of Effort, Earmarking
2024-033	84.010	Title I Grants to Local Educational Agencies	Reporting
2024-034	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
2024-035	84.010	Title I Grants to Local Educational Agencies	Special Tests and Provisions - Access to Federal Funds for New and Significantly Expanded Charter Schools
2024-036	84.010	Title I Grants to Local Educational Agencies	Subrecipient Monitoring
2024-037	93.323	Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	Reporting
2024-038	93.323	Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	Subrecipient Monitoring
2024-039		Food Distribution Cluster	Cash Management
2024-040	93.268	Immunization Cooperative Agreements	Reporting
2024-042	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Period of Performance
2024-044	21.029	Coronavirus Capital Projects Fund	Subrecipient Monitoring

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, as described in the accompanying Schedule of Findings and Questioned Costs, to be significant deficiencies:

Finding #	ALN	Program Name	Compliance Requirement
2024-006	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Reporting
2024-007	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Matching, Level of Effort, Earmarking
2024-009	93.767	Children's Health Insurance Program	Special Tests and Provisions - Medical Loss Ratio (MLR)
2024-012	93.767	Children's Health Insurance Program	Special Tests and Provisions - Provider Eligibility (Screening and Enrollment)
2024-014		Medicaid Cluster	Special Tests and Provisions - Medical Loss Ratio (MLR)
2024-017		Medicaid Cluster	Special Tests and Provisions - Provider Eligibility (Screening and Enrollment)
2024-018	84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States	Reporting
2024-020	93.558	Temporary Assistance for Needy Families	Reporting
2024-027		Special Education Cluster	Period of Performance
2024-041	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Cash Management
2024-043	20.205	Highway Planning and Construction (Federal-Aid Highway Program)	Special Tests and Provisions - Wage Rate Requirements

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)


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 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, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated December 31, 2024, 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, CPA
State Examiner

March 28, 2025

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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



STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
U.S. Department of Agriculture					
Plant and Animal Disease, Pest Control, and Animal Care	10.025	300	19-8218-1847-CA	2,777	-
		300	A21PPQFO000C332	60,453	-
		300	AP19PPQFO000C189	3	-
		300	AP19PPQFO000C194	3	-
		300	AP19PPQFO000C545	(239)	-
		300	AP20PPQFO000C433	3,870	-
		300	AP20PPQFO000C465	(903)	-
		300	AP20PPQFO000C509	(60,453)	-
		300	AP20PPQFO000C514	(6,727)	-
		300	AP20PPQFO000C514	4,454	-
		300	AP21PPQFO000C252	(7,219)	-
		300	AP21PPQFO000C306	28,050	-
		300	AP21PPQFO000C313	(11,860)	-
		300	AP22PPQFO000C470	9,848	-
		300	AP22PPQFO000C477	70,189	-
		300	AP22PPQFO000C478	10,990	-
		300	AP22PPQFO000C488	99,203	-
		300	AP22PPQFO000C493	4,456	-
		300	AP22PPQFO000C494	91,680	91,680
		300	AP23PPQFO000C429	11,645	-
		300	AP23PPQFO000C430	43,253	-
		300	AP23PPQFO000C431	1,224	-
		300	AP23PPQFO000C456	755	755
		300	AP23PPQFO000C457	20,807	-
		300	AP23PPQFO000C458	736	-
		300	AP23PPQFO000C543	39,770	-
		351	AP23VSSP0000C008	37,736	-
		351	AP23VSSPRS00C076	106,384	-
		351	AP23VSSPRS00C082	52,955	-
		351	AP23VSSPRS00C139	184,275	-
		351	AP24VSSP0000C015	745	-
		351	AP24VSSPRS00C040	50,962	-
		351	AP24VSSPRS00C054	29,310	-
		351	AP24VSSPRS00C047	57,684	-
		351	SCN-1013295	10,713	-
Total For Program - Plant and Animal Disease, Pest Control, and Animal Care				947,529	92,435
Wildlife Services	10.028	300	AP21WSNWRC00C041	8,787	8,787
Total For Program - Wildlife Services				8,787	8,787

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Conservation Reserve Program	10.069	300	NR2052KYXXXC014	139,273	-
Total For Program - Conservation Reserve Program				139,273	-
Voluntary Public Access and Habitat Incentive Program	10.093	300	NR2052KYXXXG001	263,685	-
Total For Program - Voluntary Public Access and Habitat Incentive Program				263,685	-
Covid 19 Specialty Crop Block Grant Program - Farm Bill	10.170	36	21SCBPIN1107-00	284,452	284,452
Subtotal for Program - Covid 19 Specialty Crop Block Grant Program - Farm Bill				284,452	284,452
Specialty Crop Block Grant Program - Farm Bill	10.170	36	21SCBPIN1041-00	100,628	100,628
		36	23SCBPIN1186-00	68,360	68,360
		36	AM200100XXXG043	157,517	157,517
		36	AM22SCBPIN1155-00	116,976	116,976
Subtotal For Program - Specialty Crop Block Grant Program - Farm Bil				443,481	443,481
Total for Program - Specialty Crop Block Grant Program - Farm Bill				727,933	727,933
Covid 19 Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	10.182	400	AM22LFPA0000C061	1,555,809	1,484,573
Total For Program - Covid 19 Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments				1,555,809	1,484,573
Local Food for Schools Cooperative Agreement Program	10.185	400	AM23CPLFS000C017	1,820,350	1,820,350
Total For Program - Local Food for Schools Cooperative Agreement Program				1,820,350	1,820,350

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	10.187	400	FA-FNPV-24-C-0027	298,116	298,116
Total For Program - The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds				298,116	298,116
Resilient Food System Infrastructure Program	10.190	36	23RFSIIN0011-00	69	-
Total For Program - Resilient Food System Infrastructure Program				69	-
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	351 351	FI23A311INBAR001 FI24A311INBAR001	350,945 1,051,012	- -
Total For Program - Cooperative Agreements with States for Intrastate Meat and Poultry Inspection				1,401,957	-
Food Safety Cooperative Agreements	10.479	351 351	12-37-A-311 FI24A311INCSR001	129,121 467,306	- -
Total For Program - Food Safety Cooperative Agreements				596,427	-
Covid 19 Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	36	2021-70035-35652	67,293	67,293
Total For Program - Covid 19 Farm and Ranch Stress Assistance Network Competitive Grants Program				67,293	67,293
SNAP Fraud Framework Implementation Grant	10.535	500	SNAP-FFIG-2021-IN	189,000	-
Total For Program - SNAP Fraud Framework Implementation Grant				189,000	-
Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	10.537	500	FNS-SNAP-21-DATA-IN	65,488	-
Total For Program - Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants				65,488	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Child Nutrition-Technology Innovation Grant	10.541	718	218IN788N7603	61,000	-
Total For Program - Child Nutrition-Technology Innovation Grant				61,000	-
SNAP Cluster					
Supplemental Nutrition Assistance Program	10.551	500	2023	526,939,378	-
		500	2024	984,233,971	-
Total For Program - Supplemental Nutrition Assistance Program				1,511,173,349	-
Covid 19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	500	232IN002F1003	6,117,942	-
Subtotal For Program - Covid 19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				6,117,942	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	400	222IN127Q3903	340,365	225,837
		400	232IN127Q3903	1,752,327	1,072,722
		400	232IN127Q3903	4,526,549	3,952,986
		500	192IN126Q7503	(1)	-
		500	202IN099S2519	(10,404)	-
		500	212IN126Q7503	20,807	-
		500	222IN099S2514	(4,214)	-
		500	222IN099S2519	5,785	-
		500	232IN099S2520	85,921	6
		500	232IN099S8036	4,361	-
		500	232IN126Q7503	1,324,178	-
		500	242IN099S2519	1,367,919	30,960
		500	242IN126Q7503	1,057,898	-
		500	242IN127Q3903	46,837,323	22,180
		500	232IN099S2514	35,047,882	19,640
		500	232IN099S2519	496,000	-
		500	242IN099S2514	61,370	25
Subtotal For Program - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				92,914,066	5,324,356
Total For Program - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				99,032,008	5,324,356
Total for Cluster - SNAP Cluster				1,610,205,357	5,324,356

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Child Nutrition Cluster					
School Breakfast Program	10.553	110	232IN059N1099-1199	65,000	-
		415	232IN059N1099-1199	5,486	-
		451	232IN059N1099-1199	17,571	-
		550	232IN059N1099-1199	8,991	-
		550	242IN059N1099	16,786	16,786
		560	232IN059N1099-1199	37,710	-
		615	242IN059N1099	375,000	-
		718	71822IN109942BR	(65,984)	(65,984)
		718	71823IN109942BR	29,610,106	29,610,106
		718	71824IN109942BR	88,884,686	88,884,686
Total for Program - School Breakfast Program				118,955,352	118,445,594
National School Lunch Program	10.555	110	232IN059N1099-1199	110,000	-
		415	232IN059N1099-1199	10,045	-
		451	232IN059N1099-1199	35,713	-
		550	232IN059N1099-1199	18,750	-
		550	242IN059N1099	29,304	29,304
		560	232IN059N1099-1199	159,880	-
		615	242IN059N1099	600,000	-
		718	Noncash Assistance	53,144,077	-
		718	212IN059N1099	(48,631)	(48,631)
		718	222IN059N1199	(97,850)	(97,849)
		718	222IN059N8903	1,815,916	1,815,916
		718	232IN059N1099-1199	91,508,011	90,853,501
		718	232IN059N8903	28,016,717	28,016,717
		718	242IN059N1099	274,737,454	274,737,454
Total For Program - National School Lunch Program				450,039,386	395,306,412
Special Milk Program for Children	10.556	718	71822IN109942MK	(227)	(227)
		718	71823IN109942MK	41,822	41,822
		718	71824IN109942MK	76,683	76,683
Total for Program - Special Milk Program for Children				118,278	118,278
Summer Food Service Program for Children	10.559	718	Noncash Assistance	34,354	-
		718	71820IN109942SF	(193)	(193)
		718	71821IN109942SF	(824)	(824)

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		718	71822IN109942SF	(452)	(452)
		718	71823IN109942SF	9,254,757	9,205,388
		718	71824IN109942SF	247,333	190,167
Total for Program - Summer Food Service Program for Children				9,534,975	9,394,086
Fresh Fruit and Vegetable Program	10.582	718	232IN059L1603	551,573	551,573
		718	242IN059L1603	3,450,651	3,450,651
Total For Program - Fresh Fruit and Vegetable Program				4,002,224	4,002,224
Total for Cluster - Child Nutrition Cluster				582,650,215	527,266,594
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	400	16162IN002W1003	(538,776)	-
		400	172IN002W1003	(3,645)	-
		400	182IN002W1003	2,428,805	-
		400	192IN002W1003	159,507	-
		400	192IN002W1006	(7,274,039)	-
		400	212IN002W1006	(29,497,942)	-
		400	212IN012W5003	360,128	360,128
		400	222IN002W1003	(2,798,279)	-
		400	222IN002W1006	(10,410,451)	-
		400	222IN012W5003	727,147	727,147
		400	232IN008M2004	117,343	19,968
		400	232IN008M2008	121,883	-
		400	232IN012W5003	(165,002)	(165,002)
		400	242IN002W1003	27,472,637	20,890,735
		400	242IN002W1006	81,777,126	-
		400	242IN012W5003	774,028	774,028
		400	2IN700002-21	538,776	-
		400	232IN002W1003	16,405,539	13,897,085
		400	232IN002W1006	15,882,112	-
Total For Program - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				96,076,897	36,504,089
Child and Adult Care Food Program	10.558	700	212IN059N1099	(24,760)	-
		700	232IN059N1099-1199	237,791	-
		700	242IN059N1099	480,583	-
		718	71813IN109942CC	(112)	(112)
		718	71819IN109942CC	(1,242)	(1,242)

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		718	71821IN109942CC	(741)	(741)
		718	71822IN109942CC	(14,379)	(26,488)
		718	71823IN109942CC	18,643,249	18,615,027
		718	71824IN109942CC	36,782,775	36,782,775
		718	212IN059N2020	(71)	(71)
		718	222IN059N1150	30	30
		718	222IN059N2020	(58)	(58)
		718	232IN059N1150	684,698	684,698
		718	232IN059N2020	739,484	739,484
		718	242IN059N2020	1,462,809	1,462,809
		718	242IN068N1150	1,312,287	1,312,287
Total For Program - Child and Adult Care Food Program				60,302,343	59,568,398
State Administrative Expenses for Child Nutrition	10.560	700	232IN260N2533	1,881,233	-
		700	242IN260N2533	1,816,864	-
		718	222IN260N2533	301,481	-
		718	232IN260N2533	1,045,856	-
Total For Program - State Administrative Expenses for Child Nutrition				5,045,434	-
Food Distribution Cluster					
Commodity Supplemental Food Program	10.565	400	Noncash Assistance	2,251,299	-
		400	232IN001Y8005	196,049	190,857
		400	242IN001Y8005	234,387	222,025
Total For Program - Commodity Supplemental Food Program				2,681,735	412,882
Emergency Food Assistance Program (Administrative Costs)	10.568	400	192IN001Y8105	(528,236)	(527,060)
		400	19IN128Q2204	526,666	525,491
		400	212IN001Y8105	(132,736)	(132,736)
		400	21IN128Q2204	134,306	134,306
		400	228IN100I1003	270,310	270,310
		400	232IN001Y8105	32,861	-
		400	232IN001Y8105	1,022,424	1,022,424
		400	232IN001Y8613	22,627	22,627
		400	238IN000I1003	172,845	172,845
		400	242IN001Y8604	59,613	-
		400	242IN001Y8607	403,649	401,558
Total For Program - Emergency Food Assistance Program (Administrative Costs)				1,984,329	1,889,765

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Emergency Food Assistance Program (Food Commodities)	10.569	400	Noncash Assistance - TEFAP	27,150,157	-
		400	Noncash Assistance - CCC	14,362,427	-
Total For Program - Emergency Food Assistance Program (Food Commodities)				41,512,584	-
Total for Cluster - Food Distribution Cluster				46,178,648	2,302,647
WIC Farmers' Market Nutrition Program (FMNP)	10.572	400	192IN001Y8607	(25,180)	-
		400	222IN001Y8604	(5,189)	-
		400	232IN001Y8607	142,302	-
		400	242IN001Y8604	7,325	-
		400	182IN001Y8604	(4,267)	-
		400	232IN001Y8604	1,999	-
Total For Program - WIC Farmers' Market Nutrition Program (FMNP)				116,990	-
Team Nutrition Grants	10.574	718	2022IN350330	340,833	-
Total For Program - Team Nutrition Grants				340,833	-
Farm to School Grant Program	10.575	400	USDA-FNS-F25-SA-23-IN1	160,979	85,052
		718	USDA-FNS-F25-SA-FY22-IN1	39,625	28,106
Total For Program - Farm to School Grant Program				200,604	113,158
Senior Farmers Market Nutrition Program	10.576	400	232IN001I4003	51,338	5,204
		400	192IN001Y8313-14	(615)	-
		400	232IN001Y8313	12,234	-
		400	232IN001Y8314	(1,250)	-
Total For Program - Senior Farmers Market Nutrition Program				61,707	5,204
WIC Grants To States (WGS)	10.578	400	232IN002W5413	4,667	-
Total For Program - WIC Grants To States (WGS)				4,667	-
Child Nutrition Discretionary Grants Limited Availability	10.579	718	212IN811N8103	121,689	121,689
		718	222IN811N8103	314,124	314,124
		718	2INPO2059	583,446	583,446
Total For Program - Child Nutrition Discretionary Grants Limited Availability				1,019,259	1,019,259

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Covid 19 Farm to School State Formula Grant	10.645	718	222IN059I2003	130,945	-
Subtotal For Program - Covid 19 Farm to School State Formula Grant				130,945	-
Farm to School State Formula Grant	10.645	400	222IN059I2003	71,239	-
Subtotal For Program - Farm to School State Formula Grant				71,239	-
Total For Program - Farm to School State Formula Grant				202,184	-
Summer Electronic Benefit Transfer Program for Children	10.646	500	242IN099N1175	44,729,448	-
Total for Program - Summer Electronic Benefit Transfer Program for Children				44,729,448	-
Covid 19 Pandemic EBT Administrative Costs	10.649	718	212IN120S9009	3,063	3,063
		718	222IN120S9009	1,879	1,879
Subtotal For Program - Covid 19 Pandemic EBT Administrative Costs				4,942	4,942
Pandemic EBT Administrative Costs	10.649	500	222IN099S9007	(12)	-
		500	232IN099S9007	3,046,047	-
Subtotal For Program - Pandemic EBT Administrative Costs				3,046,035	-
Total For Program - Pandemic EBT Administrative Costs				3,050,977	4,942
Forestry Research	10.652	300	16-JV-11242305-102	(23)	-
Total For Program - Forestry Research				(23)	-
Cooperative Forestry Assistance	10.664	300	16-DG-11420004-291	6,886	-
		300	17-DG-11420004-205	(7,524)	-
		300	17-DG-11420004-219	9,648	-
		300	18-DG-11420004-235	(13,524)	-
		300	19-DG-11420000-233	(15,110)	-
		300	20-DG-11094200-270	(41,552)	-
		300	20-DG-11094200-270	(17,009)	-
		300	20-DG-11094200-270	21,340	-
		300	20-DG-11094200-270	27,391	-
		300	20-DG-11094200-270	103,503	-

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Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		300	21-DG-11094200-201	30,301	-
		300	21-DG-11094200-201	34,377	-
		300	21-DG-11094200-201	99,965	-
		300	21-DG-11094200-201	171,365	144,613
		300	22-DG-11094200-262	12,572	-
		300	22-DG-11094200-262	71,903	-
		300	22-DG-11094200-262	86,416	-
		300	22-DG-11094200-262	205,461	205,461
		300	22-DG-11094200-262	217,072	-
		300	23-DG-11094200-362	21,190	869
		300	24-DG-11094200-009	(36)	-
		300	24-DG-11094200-009	663	-
		300	24-DG-11094200-009	5,000	5,000
		300	24-DG-11094200-009	168,450	-
Total For Program - Cooperative Forestry Assistance				1,198,748	355,943
Forest Legacy Program	10.676	300	19-DG-11420000-230	3,584	-
Total For Program - Forest Legacy Program				3,584	-
Forest Stewardship Program	10.678	300	18-DG-11420004-284	(113,325)	-
		300	23-DG-11094200-094	61,760	-
		300	23-DG-11094200-414	163,109	-
Total For Program - Forest Stewardship Program				111,544	-
Forest Health Protection	10.680	300	18-DG-11420004-065	330	-
		300	19-01-02	19,531	-
		300	20-01-02	15,075	-
		300	21-01-02	(37,085)	-
		300	22-01-02	65,371	-
		300	23-01-02	201,098	-
		300	23-DG-11094200-128	2,084	-
Total For Program - Forest Health Protection				266,404	-
Good Neighbor Authority	10.691	300	16-GN-11091200-012	86,232	-
		300	22-GN-11091200-001	9,288	-
Total For Program - Good Neighbor Authority				95,520	-

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Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
State & Private Forestry Cooperative Fire Assistance	10.698	300	19-DG-11420000-231	15,202	5,000
		300	20-DG-11094200-273	21,042	17,925
		300	21-DG-11094200-220	53,423	37,588
		300	23-DG-11094200-060	35,362	35,362
Total For Program - State & Private Forestry Cooperative Fire Assistance				125,029	95,875
Research Joint Venture and Cost Reimbursable Agreements	10.707	300	20-JV-11242305-086	81,712	-
Total For Program - Research Joint Venture and Cost Reimbursable Agreements				81,712	-
Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	10.720	300	23-DG-11094200-062	817	-
Total For Program - Infrastructure Investment and Jobs Act Community Wildfire Defense Grants				817	-
Soil and Water Conservation	10.902	300	NR2352KYXXXXC008	288,993	-
Total For Program - Soil and Water Conservation				288,993	-
Environmental Quality Incentives Program	10.912	300	NR1952KYXXXXC014	52,879	-
Total For Program - Environmental Quality Incentives Program				52,879	-
Regional Conservation Partnership Program	10.932	300	68-52KY-17-002	(26,796)	-
		300	NR1852KYXXXXC004	(27,215)	-
		300	NRCS-CPA-1273-SA1	66,260	-
Total For Program - Regional Conservation Partnership Program				12,249	-
Total - U.S. Department of Agriculture				2,460,565,735	637,059,952
<u>U.S. Department of Commerce</u>					
State Digital Equity Planning and Capacity Grant	11.032	38	18-30-DP250	368,169	-
		57	18-30-DP250	5,205	-
		67	18-30-DP250	113,135	-
Total For Program - State Digital Equity Planning and Capacity Grant				486,509	-

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				Federal Awards Expended	Passed Through To Subrecipients
Broadband Equity, Access, and Deployment Program	11.035	57 67	18-20-B297 18-20-B297	605,793 423,863	- -
Total For Program - Broadband Equity, Access, and Deployment Program				1,029,656	-
Economic Development Cluster					
Covid 19 Economic Adjustment Assistance	11.307	37	06-79-06360	305,994	-
Total For Program - Covid 19 Economic Adjustment Assistance				305,994	-
Total for Cluster - Economic Development Cluster				305,994	-
Coastal Zone Management Administration Awards	11.419	300 300 300 300	NA20NOS4190036 NA21NOS4190081 NA22NOS4190081 NA23NOS4190214	187,375 232,993 606,210 155,772	(68,830) 74,007 268,229 -
Total For Program - Coastal Zone Management Administration Awards				1,182,350	273,406
Total -U.S. Department of Commerce				3,004,509	273,406
U.S. Department of Defense					
STARBASE Program	12.020	110	W912L9-24-2-4101	1,351,860	-
Total For Program - STARBASE Program				1,351,860	-
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	495 495	W912DY-20-2-0216 W912DY-22-2-0216	(854) 78,868	- -
Total For Program - State Memorandum of Agreement Program for the Reimbursement of Technical Services				78,014	-

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				Federal Awards Expended	Passed Through To Subrecipients
Military Construction, National Guard	12.400	110	W912L9-19-2-2001	1,696,371	-
		110	W912L9-21-2-2001	7,946,830	-
		110	W912L9-23-2-2001	343,520	-
		110	W912L9-23-2-2003	845,329	-
Total For Program - Military Construction, National Guard				10,832,050	-
National Guard Military Operations and Maintenance (O&M) Projects	12.401	110	W912L909210020	100	-
		110	W912L909210050	(135)	-
		110	W912L9-10-2-1002	50	-
		110	W912L9-10-2-1005	(1,746)	-
		110	W912L9-11-2-1001	(131)	-
		110	W912L9-14-2-1002	400	-
		110	W912L9-15-2-1001	(2,143)	-
		110	W912L9-15-2-1002	3,600	-
		110	W912L9-15-2-1011	(16,500)	-
		110	W912L9-17-2-1001	(93)	-
		110	W912L9-17-2-1023F	(9,000)	-
		110	W912L9-18-2-1001	(149,458)	-
		110	W912L9-18-2-1002	126	-
		110	W912L9-18-2-1005	(6,178)	-
		110	W912L9-18-2-1023T	12,040	-
		110	W912L9-19-2-1001	(444,511)	-
		110	W912L9-19-2-1002	80,003	-
		110	W912L9-19-2-1003	7,598	-
		110	W912L9-19-2-1004	89	-
		110	W912L9-19-2-1005	(115)	-
		110	W912L9-19-2-1007	7,619	-
		110	W912L9-19-2-1010	(296)	-
		110	W912L9-19-2-1014	76	-
		110	W912L9-19-2-1021F	(60,410)	-
		110	W912L9-19-2-1021T	7,343	-
		110	W912L9-19-2-1023F	9,130	-
		110	W912L9-19-2-1023T	631	-
		110	W912L9-19-2-1024F	1,752	-
		110	W912L9-19-2-1040	(246)	-
		110	W912L9-20-2-1001	457,839	-
		110	W912L9-20-2-1002	13,237	-
		110	W912L9-20-2-1003	16,271	-
		110	W912L9-20-2-1004	(5,923)	-
		110	W912L9-20-2-1005	883	-
		110	W912L9-20-2-1007	8,472	-
		110	W912L9-20-2-1010	727	-
		110	W912L9-20-2-1021	29,620	-
		110	W912L9-20-2-1021F	87,477	-

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				Federal Awards Expended	Passed Through To Subrecipients
		110	W912L9-20-2-1023	7,679	-
		110	W912L9-20-2-1024F	(589)	-
		110	W912L9-20-2-1040	498	-
		110	W912L9-21-2-1001	1,097,241	-
		110	W912L9-21-2-1002	72,783	-
		110	W912L9-21-2-1003	(810)	-
		110	W912L9-21-2-1005	808	-
		110	W912L9-21-2-1007	(2,140)	-
		110	W912L9-21-2-1014	(11)	-
		110	W912L9-21-2-1021F	(6,348)	-
		110	W912L9-21-2-1021T	(24,229)	-
		110	W912L9-21-2-1023T	2,279	-
		110	W912L9-21-2-1040	(582)	-
		110	W912L9-22-2-1001	13,663,419	-
		110	W912L9-22-2-1002	336,884	-
		110	W912L9-22-2-1003	(162,104)	-
		110	W912L9-22-2-1004	7,228	-
		110	W912L9-22-2-1005	(3,348)	-
		110	W912L9-22-2-1007	956,968	-
		110	W912L9-22-2-1010	4	-
		110	W912L9-22-2-1011	(311)	-
		110	W912L9-22-2-1014	140,022	-
		110	W912L9-22-2-1021F	1,046	-
		110	W912L9-22-2-1021T	48,139	-
		110	W912L9-22-2-1022F	4	-
		110	W912L9-22-2-1022T	4	-
		110	W912L9-22-2-1023F	43	-
		110	W912L9-22-2-1023T	57	-
		110	W912L9-22-2-1024F	78	-
		110	W912L9-22-2-1031	319,766	-
		110	W912L9-22-2-1031F	293,247	-
		110	W912L9-22-2-1040	15,397	-
		110	W912L9-23-2-1001	150,548	-
		110	W912L9-23-2-1001	29,845,989	-
		110	W912L9-23-2-1002	1,062,008	-
		110	W912L9-23-2-1003	1,838,041	-
		110	W912L9-23-2-1004	232,281	-
		110	W912L9-23-2-1005	645,345	-
		110	W912L9-23-2-1007	600	-
		110	W912L9-23-2-1007	13,642	-
		110	W912L9-23-2-1007	23,237	-
		110	W912L9-23-2-1007	1,100,172	-
		110	W912L9-23-2-1010	29,503	-

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				Federal Awards Expended	Passed Through To Subrecipients
		110	W912L9-23-2-1014	39,391	-
		110	W912L9-23-2-1021F	639,404	-
		110	W912L9-23-2-1021T	764,041	-
		110	W912L9-23-2-1022F	21,396	-
		110	W912L9-23-2-1022T	26,448	-
		110	W912L9-23-2-1023F	63,290	-
		110	W912L9-23-2-1023T	226,146	-
		110	W912L9-23-2-1024F	634,077	-
		110	W912L9-23-2-1031F	686,635	-
		110	W912L9-23-2-1031T	177,322	-
		110	W912L9-23-2-1040	232,985	-
		110	W912L9-24-2-1001	50,411	-
		110	W912L9-24-2-1001	18,110,018	-
		110	W912L9-24-2-1002	1,485,389	-
		110	W912L9-24-2-1003	2,224,335	-
		110	W912L9-24-2-1004	169,435	-
		110	W912L9-24-2-1005	1,211,669	-
		110	W912L9-24-2-1007	6,180	-
		110	W912L9-24-2-1007	1,517,881	-
		110	W912L9-24-2-1010	75,055	-
		110	W912L9-24-2-1014	114,415	-
		110	W912L9-24-2-1021F	1,255,141	-
		110	W912L9-24-2-1021T	1,078,739	-
		110	W912L9-24-2-1022F	41,192	-
		110	W912L9-24-2-1023F	243,007	-
		110	W912L9-24-2-1023T	557,651	-
		110	W912L9-24-2-1024F	1,500,843	-
		110	W912L9-24-2-1031F	99,016	-
		110	W912L9-24-2-1031T	23,913	-
		110	W912L9-24-2-1040	356,075	-
		110	WORKERSCOMP FUND	(129,709)	-
Total For Program - National Guard Military Operations and Maintenance (O&M) Projects				85,254,477	-
National Guard ChalleNGe Program	12.404	110	W912L9-10-2-4000	(15,673)	-
		110	W912L9-15-2-4001	(1,482)	-
		110	W912L9-17-0-4001	(288)	-
		110	W912L9-18-2-4001	53,144	-
		110	W912L9-19-2-4001	(10,542)	-
		110	W912L9-20-2-4001	(162,006)	-
		110	W912L9-21-2-4001	166,841	-

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				Federal Awards Expended	Passed Through To Subrecipients
		110	W912L9-22-2-4001	192,998	-
		110	W912L9-23-2-4001	3,416,329	-
		110	W912L9-23-2-4002	713,271	-
Total For Program - National Guard ChalleNGe Program				4,352,592	-
Total - U.S. Department of Defense				101,868,993	-
<u>U.S. Department of Housing and Urban Development</u>					
Covid 19 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	38	B-20-DW-18-0001	165,096	30,000
Subtotal For Program - Covid 19 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				165,096	30,000
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	38	B-16-DC-18-0001	101,353	101,353
		38	B-06-DC-18-0001	-	60,706
		38	B-17-DC-18-0001	11,044	11,045
		38	B-18-DC-18-0001	92,585	87,326
		38	B-19-DC-18-0001	645,215	645,215
		38	B-20-DC-18-0001	1,592,174	1,527,265
		38	B-20-RH-18-0001	300,000	300,000
		38	B-21-DC-18-0001	13,169,653	12,999,043
		38	B-21-RH-18-0001	229,605	229,605
		38	B-22-DC-18-0001	11,229,801	10,994,996
		38	B-22-RH-18-0001	200,000	200,000
		38	B-23-DC-18-0001	453,054	151,470
Subtotal For Program - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				28,024,484	27,308,024
Total For Program - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				28,189,580	27,338,024
Fair Housing Assistance Program	14.401	258	FF205K185008	2,397	-
		258	FF205K195008	92,390	-
		258	FF205K205008	32,243	-
		258	FF205K215008	4,249	-

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				Federal Awards Expended	Passed Through To Subrecipients
		258	FF205K215008	203,919	-
		258	FF205K225008	372,077	-
		258	FF205K235008	328,069	-
Total For Program - Fair Housing Assistance Program				1,035,344	-
Total - U.S. Department of Housing and Urban Development				29,224,924	27,338,024
<u>U.S. Department of the Interior</u>					
Energy Community Revitalization Program (ECRP)	15.018	300	D22AP00224-00	14,259,278	-
Total For Program - Energy Community Revitalization Program (ECRP)				14,259,278	-
Zoonotic Disease Initiative	15.069	300	F23AP00130-00	67,063	-
Total For Program - Zoonotic Disease Initiative				67,063	-
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	300	S20AP20010	(86)	-
		300	S21AP20004-02	15	-
		300	S22AP00001-03	(5,502)	-
		300	S23AP00010	306,374	-
		300	S24AP00042-00	773,600	-
Total For Program - Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining				1,074,401	-
Abandoned Mine Land Reclamation (AMLR)	15.252	300	S17AF20014	(46)	-
		300	S19AF20048	(698,544)	-
		300	S21AF10016-00	3,656,124	-
		300	S22AF00046-00	2,081,078	14,989
		300	S23AF00051-00	3,219,632	-
		300	S24AF00012-00	60,536	-
Total For Program - Abandoned Mine Land Reclamation (AMLR)				8,318,780	14,989
<u>Fish and Wildlife Cluster</u>					
Sport Fish Restoration	15.605	300	F18AF00062	(606)	-
		300	F18AF00064	(1,911)	-
		300	F20AF00039	(8,188)	-
		300	F21AF00324	265	-
		300	F21AF01558-00	(6,733)	-

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				Federal Awards Expended	Passed Through To Subrecipients
		300	F21AF01691-00	(2,382)	-
		300	F21AF03838	30,318	30,318
		300	F22AF01964	434,761	-
		300	F22AF02067-00	417,407	-
		300	F22AF02533-00	283,245	-
		300	F22AF02981-00	3,461,606	-
		300	F22AF03034-00	1,145,776	-
Total For Program - Sport Fish Restoration				5,753,558	30,318
Wildlife Restoration and Basic Hunter Education and Safety	15.611	300	F17AF00420	(3,700)	-
		300	F18AF00065	(1,309)	-
		300	F18AF00609	68,326	68,326
		300	F19AF00053	54,367	54,367
		300	F19AF00230	(107)	-
		300	F19AF00443	(34)	-
		300	F19AF00841	49,840	49,840
		300	F20AF00051	(8,634)	(8,634)
		300	F20AF00074	142,697	142,697
		300	F20AF10063-00	140,390	-
		300	F20AF10944	36,420	36,420
		300	F20AF10970-00	7,309	7,309
		300	F20AF11151-00	103,382	103,382
		300	F20AF11703-00	32,685	32,685
		300	F20AF11744-00	335,889	335,889
		300	F21AF00876-00	874	-
		300	F21AF00897	98	-
		300	F21AF01218-00	(114,988)	-
		300	F21AF02467-00	102,090	85,930
		300	F21AF02538-00	897,133	-
		300	F21AF02626-00	51,690	-
		300	F21AF02656	612,930	-
		300	F21AF02923	(18)	(18)
		300	F22AF03595	680,368	-
		300	F23AF00584	54,515	54,515
		300	F23AF02549-00	2,182,894	-
		300	F23AF02812-00	22,695	22,695
		300	F23AF02917-00	7,117,221	-
		300	F23AF02974	1,166,160	-
		300	F23AF03251-00	3,924	3,924
		300	F23AF03442-00	68,552	-
		300	F23AF03446-00	785,632	-
Total For Program - Wildlife Restoration and Basic Hunter Education and Safety				14,589,291	989,327

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				Federal Awards Expended	Passed Through To Subrecipients
Enhanced Hunter Education and Safety	15.626	300	F21AF03716-00	69,935	-
Total For Program - Enhanced Hunter Education and Safety				69,935	-
Total for Cluster - Fish and Wildlife Cluster				20,412,784	1,019,645
Fish and Wildlife Management Assistance	15.608	300	F20AP11165	370,522	-
		300	F20AP11932-00	(6,442)	-
		300	F21AP02916	17,604	-
		300	F21AP03416-00	(27,935)	-
		300	F22AP02587-00	62,575	-
		300	F22AP03528	547,875	-
		300	F23AP01383-01	74,918	-
		300	F23AP02672	51,063	-
Total For Program - Fish and Wildlife Management Assistance				1,090,180	-
Zoonotic Disease Initiative	15.069	300	F23AP01481-01	14,803	-
Total For Program - Zoonotic Disease Initiative				14,803	-
Cooperative Endangered Species Conservation Fund	15.615	300	F23AP00189-02	1,393	1,393
Total For Program - Cooperative Endangered Species Conservation Fund				1,393	1,393
Clean Vessel Act	15.616	495	F17AP01033	27,731	-
Total For Program - Clean Vessel Act				27,731	-
State Wildlife Grants	15.634	300	F16AF00545	1,811	-
		300	F16AF01092	(1,431)	(1,431)
		300	F19AF00476	47,370	47,370
		300	F19AF00844	(3,575)	-
		300	F20AF11661-00	(2,086)	-
		300	F21AF00303-00	9,032	-
		300	F21AF03829	366,262	-
		300	F21AP01228-00	1,040	-
		300	F22AF00644	30,415	30,415
		300	F22AF01066	52,771	52,771
		300	F22AF01781-00	260,374	-

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				Federal Awards Expended	Passed Through To Subrecipients
		300	F22AF03549-00	146,645	146,645
		300	F23AF00059-0	60,352	60,352
		300	F23AF03394-00	212,776	-
Total For Program - State Wildlife Grants				1,181,756	336,122
National Outreach and Communication	15.653	300	RBFF-24-G-570	24,193	-
Total For Program - National Outreach and Communication				24,193	-
Great Lakes Restoration	15.662	300	F21AP00425-00	17,404	-
		300	F22AP00194	109,494	-
		300	F22AP02797-00	72,472	-
Total For Program - Great Lakes Restoration				199,370	-
White-nose Syndrome National Response Implementation	15.684	300	F24AP00379-00	753	-
Total For Program - White-nose Syndrome National Response Implementation				753	-
Historic Preservation Fund Grants-In-Aid	15.904	300	P21AF11019-00	142,731	95,167
		300	P22AF00869-00	390,843	390,011
		300	P23AF01074-00	607,073	132,333
Total For Program - Historic Preservation Fund Grants-In-Aid				1,140,647	617,511
Outdoor Recreation Acquisition, Development and Planning	15.916	300	18-00648-3090661	367,932	367,932
		300	18-00613 P19AP00202	116,619	116,619
		300	P19AP00319 / 18-00626	19,280	-
		300	P20AP00052 - 18-00634	164,961	164,961
		300	P20AP00247-18-00629	36,565	36,565
		300	P21AP10467-00	61,849	61,849
		300	P21AP10551-00	74,300	74,300
		300	18-00648-3090661	367,932	367,932
		300	P21AP10931-00	176,262	176,262
		300	P21AP10936-00	218,119	218,119
		300	P21AP10937-00	66,610	66,610
		300	P21AP10938-00	16,037	16,037
		300	P21AP10941-00	24,009	23,000
		300	P21AP11691-00	467,150	467,150
		300	P22AP02217	4,358	4,358
		300	P22AP02217-00	468,843	468,843
		300	P22AP02267-00	227,367	227,367

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				Federal Awards Expended	Passed Through To Subrecipients
		300	P22AP02274-00	262,410	262,410
		300	P22AP02316-00	121,284	121,284
		300	P22AP02321-00	286,810	286,810
		300	P23AP02178-00	608,270	608,270
Total For Program - Outdoor Recreation Acquisition, Development and Planning				4,156,967	4,136,678
Total - U.S. Department of the Interior				51,970,099	6,126,338
<u>U.S. Department of Justice</u>					
Sexual Assault Services Formula Program	16.017	32	15JOVW-21-GG-00469-SASP	21,265	18,233
		32	15JOVW-22-GG-00357-SASP	391,762	364,548
		32	15JOVW-23-GG-00629-SASP	96,987	81,332
		32	2019-KF-AX-0008	1,385	1,385
Total For Program - Sexual Assault Services Formula Program				511,399	465,498
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	22	2020-EW-AX-K003	73,189	-
Total For Program - Enhanced Training and Services to End Violence and Abuse of Women Later in Life				73,189	-
Juvenile Justice and Delinquency Prevention	16.540	32	15PJDP-21-GG-04726-TITL	165,636	84,570
		32	2019-JX-FX-0033	143,600	141,745
		32	2020-JX-FX-0046	297,742	252,085
		615	2020-JX-FX-0046	110,661	-
Total For Program - Juvenile Justice and Delinquency Prevention				717,639	478,400
Missing Children's Assistance	16.543	100	15PJDP-23-GK-05176-MECP	506,735	-
		100	2020-MC-FX-K008	715,983	221,190
Total For Program - Missing Children's Assistance				1,222,718	221,190
State Justice Statistics Program for Statistical Analysis Centers	16.550	32	15PBJS-23-GK-00697-BJSB	12,020	-
		32	2018-86-CX-K023	(3,541)	-
		32	2020-86-CX-K024	(14,233)	-
Total For Program - State Justice Statistics Program for Statistical Analysis Centers				(5,754)	-

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				Federal Awards Expended	Passed Through To Subrecipients
National Criminal History Improvement Program (NCHIP)	16.554	22	15PBJS-22-GK-01047-NCHI	17,190	-
		22	15PBJS-23-GK-00305-N	531,799	-
		32	15PBJS-22-GK-01047-NCHI	13,963	-
		32	2020-RU-BX-K032	3,155	(2,270)
		100	2020-RU-BX-K032	2,175,240	-
Total For Program - National Criminal History Improvement Program (NCHIP)				2,741,347	(2,270)
Crime Victim Assistance	16.575	32	15POVC-21-GG-00625-ASSI	7,623,015	7,607,115
		32	2012-VA-GX-0017	(3,310)	(907)
		32	2013-VA-GX-0036	(16,197)	(16,197)
		32	2014-VA-GX-0062	49,291	49,291
		32	2015-VA-GX-0064	(56,381)	(56,381)
		32	2016-VA-GX-0017	(41,902)	(41,902)
		32	2018-V2-GX-0031	1,626,691	1,836,751
		32	2019-V2-GX-0014	17,411,925	16,211,301
		32	2020-V2-GX-0011	8,182,817	8,166,916
		100	2018-V2-GX-0031	(190,282)	-
		100	2019-V2-GX-0014	1,371	-
		405	2019-V2-GX-0014	(2,597)	-
Total For Program - Crime Victim Assistance				34,584,441	33,755,987
Crime Victim Compensation	16.576	32	15POVC-21-GG-00427-COMP	851,260	1,360,952
		32	15POVC-22-GG-00578-COMP	77,628	-
		32	15POVC-23-GG-00411-COMP	65,800	-
		32	2020-V1-GX-0010	990,483	990,483
Total For Program - Crime Victim Compensation				1,985,171	2,351,435
Crime Victim Assistance/Discretionary Grants	16.582	400	2019-V3-GX-K006	284,901	-
		400	2020-V3-GX-0165	156,775	130,958
Total For Program - Crime Victim Assistance/Discretionary Grants				441,676	130,958
Violence Against Women Formula Grants	16.588	22	15JOVW-22-GG-00423-STOP	72,787	-
		22	15JOVW-23-GG-00573-STOP	41,626	-
		32	15JOVW-21-GG-0544-STOP	153,645	86,160
		32	15JOVW-22-GG-00423-STOP	1,319,683	1,319,683
		32	15JOVW-23-GG-00573-STOP	1,201,573	1,201,573

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				Federal Awards Expended	Passed Through To Subrecipients
		32	2013-WF-AX-0047	(829)	(829)
		32	2014-WF-AX-0005	(4,571)	(4,571)
		32	2015-WF-AX-0020	(651)	(651)
		32	2019-WF-AX-0005	85,744	81,153
		32	2020-WF-AX-0031	154,095	37,899
Total For Program - Violence Against Women Formula Grants				3,023,102	2,720,417
Residential Substance Abuse Treatment for State Prisoners	16.593	32	15PBJA-21-GG-00057-RSAT	108,346	108,346
		32	2019-J2-BX-0029	5,544	-
		32	2020-J2-BX-0009	80,282	58,214
		615	15PBJA-21-GG-00057-RSAT	53,899	-
		615	2016-RT-BX-0044	(20,938)	-
		615	2019-J2-BX-0029	218,645	-
Total For Program - Residential Substance Abuse Treatment for State Prisoners				445,778	166,560
State Criminal Alien Assistance Program	16.606	615	15PBJA-22-RR-05385-SCAA	39,952	-
		615	2013-AP-BX-0417	29,102	-
		615	2016-AP-BX-0060	174,646	-
		615	2018-AP-BX	615,133	-
		615	2019-AP-BX-0339	268,110	-
		615	2020-AP-BX-1156	590,619	-
Total For Program - State Criminal Alien Assistance Program				1,717,562	-
Project Safe Neighborhoods	16.609	32	15PBJA-21-GG-03022-GUNP	14,571	8,588
		32	15PBJA-21-GG-03023-GUNP	108,206	97,499
		32	15PBJA-22-GG-00753	1,286	1,286
		32	15PBJA-22-GG-00756	40,603	26,200
		32	15PBJA-23-GG-02456-GUNP	468	-
		32	2019-GP-BX-0074	6,308	6,308
		32	2019-GP-BX-0075	23,729	26,224
		32	2020-GP-BX-0006	1,781	-
		32	2020-GP-BX-0012	29,460	29,460
Total For Program - Project Safe Neighborhoods				226,412	195,565
Public Safety Partnership and Community Policing Grants	16.710	100	15JCOPS22GG01891AHTF	236,809	-
		100	2020-AM-WX-0001	305,028	-
Total For Program - Public Safety Partnership and Community Policing Grants				541,837	-

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				Federal Awards Expended	Passed Through To Subrecipients
Juvenile Mentoring Program	16.726	410	15PJD-21-GG-02747-MENT	440,796	422,500
Total For Program - Juvenile Mentoring Program				440,796	422,500
PREA Program: Strategic Support for PREA Implementation	16.735	615	15PBJA-21-GG-00325-JAGP	12,011	-
		615	15PBJA-22-GG-01102-JAGP	57,106	-
		615	15PBJA-23-GG-01964-JAGP	111	-
Total For Program - PREA Program: Strategic Support for PREA Implementation				69,228	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	32	15PBJA-21-GG-00272-JAGX	461,379	327,557
		32	15PBJA-22-GG-00649-JAGX	1,560,297	1,472,934
		32	15PBJA-23-GG-02979-JAGX	624,504	458,406
		32	2019-DJ-BX-0018	26,135	195
		32	2020-DJ-BX-0007	44,154	28,825
		100	15PBJA-21-GG-00272-JAGX	3,985	-
		100	15PBJA-22-GG-00649-JAGX	304,976	-
		100	15PBJA-23-GG-02979-JAGX	112,400	-
		103	15PBJA-22-GG-00649-JAGX	582,310	-
		160	15PBJA-23-GG-00058-BSCI	10,000	-
		230	15PBJA-21-GG-00272-JAGX	95,539	-
		230	15PBJA-22-GG-00649-JAGX	110,583	-
		300	15PBJA-22-GG-00649-JAGX	26,802	-
		300	2019-DJ-BX-0018	28,498	-
		615	15PBJA-21-GG-00303-JAGS	109,752	-
		615	15PBJA-21-GG-03274-FAMI	92,133	-
Total For Program - Edward Byrne Memorial Justice Assistance Grant Program				4,193,447	2,287,917
DNA Backlog Reduction Program	16.741	100	15PBJA21GG03124DNAX	31,914	-
		100	15PBJA23GG01246DNAX	708,764	-
		100	15PBJA22GG01647DNAX	859,184	-
Total For Program - DNA Backlog Reduction Program				1,599,862	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	32	15PBJA21GG02904COVE	3,349	-
		32	15PBJA-22-GG-01965-COVE	12,092	-
		100	15PBJA21GG02904COVE	34,856	-
		100	15PBJA-22-GG-01965-COVE	344,555	-
Total For Program - Paul Coverdell Forensic Sciences Improvement Grant Program				394,852	-

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				Federal Awards Expended	Passed Through To Subrecipients
Support for Adam Walsh Act Implementation Grant Program	16.750	615	15PBJA-22-GG-00603-JAGS	18,549	-
		615	15PSMA-21-GG-02508-AWAX	225,746	-
		615	15PSMA-22-GG-00963-AWAX	29,675	-
		615	15PSMA-23-GG-00910-AWAX	15,745	-
		615	2019-AW-BX-0040	141,871	-
Total For Program - Support for Adam Walsh Act Implementation Grant Program				431,586	-
Harold Rogers Prescription Drug Monitoring Program	16.754	400	2018-AR-BX-K095	(5,819)	(5,819)
Total For Program - Harold Rogers Prescription Drug Monitoring Program				(5,819)	(5,819)
Second Chance Act Reentry Initiative	16.812	615	2020-SM-BX-0004	272,800	-
Total For Program - Second Chance Act Reentry Initiative				272,800	-
NICS Act Record Improvement Program	16.813	22	15PBJS21GK00196NARI	1,122,882	-
		22	15PBJS-22-GK-01012-NARI	555,864	-
		22	2020-NS-BX-K012	72,281	-
		32	15PBJS21GK00196NARI	8,215	-
		32	15PBJS-22-GK-01012-NARI	24,960	-
		32	15PBJS-23-GK-02356-NARI	9,795	-
		32	2020-NS-BX-K012	(301)	-
Total For Program - NICS Act Record Improvement Program				1,793,696	-
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838	410	2020-AR-BX-0135	1,514,048	1,139,345
Total For Program - Comprehensive Opioid, Stimulant, and other Substances Use Program				1,514,048	1,139,345
Equitable Sharing Program	16.922	46	IN049015Y	13,291	-
		100		446,881	-
		190	IN0494715	4,392	-
Total For Program - Equitable Sharing Program				464,564	-

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				Federal Awards Expended	Passed Through To Subrecipients
Domestic Cannabis Eradication/Suppression Program	16.U01	100	2023-63	371,264	-
		100	2024-57	121,595	-
Total For Program - Domestic Cannabis Eradication/Suppression Program				492,859	-
Total - U.S. Department of Justice				59,888,436	44,327,683
<u>U.S. Department of Labor</u>					
Labor Force Statistics	17.002	510	24J75LM000018-01-00	870,691	-
		510	LM-38461-23-75-J-18	(83,005)	-
Total For Program - Labor Force Statistics				787,686	-
Compensation and Working Conditions	17.005	225	24J75OS000011-01-00	108,699	-
		225	OS-38492-23-75-J-18 23P/Q	13,255	-
Total For Program - Compensation and Working Conditions				121,954	-
Employment Service Cluster					
Employment Service/Wagner-Peyser Funded Activities	17.207	510	23A55WP000037-01-00	10,379,891	810,454
		510	23A55WP000042-01-00	644,207	-
		510	38729-22-55-A-18	1,374,779	670
		510	ES-36753-21-55-A-18	41,527	-
		510	ES-36753-21-55-A-18	463,586	61,536
		510	ES-38729-22-55-A-18	368,497	-
Total For Program - Employment Service/Wagner-Peyser Funded Activities				13,272,487	872,660
Jobs for Veterans State Grants	17.801	510	23555DV000033-01-00	1,783,135	273,296
		510	24555DV000100-01-00	1,780,574	23,268
		510	DV-37324-22-55-5-18	(1,684)	-
Total For Program - Jobs for Veterans State Grants				3,562,025	296,564
Total for Cluster - Employment Service Cluster				16,834,512	1,169,224

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				Federal Awards Expended	Passed Through To Subrecipients
Unemployment Insurance	17.225	510	23A03UI039321	7,538,007	387
		510	23A55UD000010-01-00	16,489	-
		510	23A60UB000042-01	549,671	-
		510	23A60UB000073-01-00	500,756	-
		510	23A60UB000112-01-00	572,335	-
		510	23A60UR000035-01-00	4,357,205	3,572,765
		510	24A55UI000033-01-01	32,389,140	-
		510	24A55UI038236-01-01	225,831	-
		510	24A55UT000031-01-00	407,694	-
		510	UI-39267-23-55-A-18	15,100	-
		510	UI-39267-23-55-A-18	224,991	-
		510	UI-34057-20-55-A-18	826,293	-
		510	UI-34714-20-55-A-18	139,673	-
		510	UI-34714-20-55-A-18	254,537	-
		510	UI-34714-20-55-A-18	476,172	-
		510	UI-34714-20-55-A-18	13,356,612	-
		510	UI-35647-21-55-A-18	15	-
		510	UI-36201-21-60-A-18	334,610	11,325
		510	UI-37063-21-55-A-18	806,798	-
		510	UI-37222-22-55-A-18	440,544	-
		510	UI-37279-22-55-A-18	146	-
		510	UI-37980-22-60-A-18	1,792,913	1,315,896
		8510	70070	203,856,094	-
Total For Program - Unemployment Insurance				269,081,626	4,900,373
Senior Community Service Employment Program	17.235	510	23A60AD000032-01-00	104,349	41,252
		510	23A60AD000076-01-00	1,630,859	1,536,227
		510	AD-38273-22-60-A-18	169,611	179,770
Total For Program - Senior Community Service Employment Program				1,904,819	1,757,249
Trade Adjustment Assistance	17.245	510	TA-34442-20-55-A-18	7,257	-
		510	TA-36048-21-55-A-18	1,215,589	62,304
		510	TA-38677-22-55-A-18	2,815,149	79,800
Total For Program - Trade Adjustment Assistance				4,037,995	142,104

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WIOA Cluster					
WIOA Adult Program	17.258	510	23A55AT000002-01-00	8,674,803	6,623,668
		510	AA-34767-20-55-A-18	122,425	(4,342)
		510	AA-36318-21-55-A-18	313,900	313,191
		510	AA-38528-22-55-A-18	5,376,999	5,260,075
Total For Program - WIOA Adult Program				14,488,127	12,192,592
WIOA Youth Activities	17.259	510	23A55AY000044-01-00	6,452,593	5,650,514
		510	AA-34767-20-55-A-18	90,203	-
		510	AA-36318-21-55-A-18	332,124	422,327
		510	AA-38528-22-55-A-18	8,764,356	8,742,439
Total For Program - WIOA Youth Activities				15,639,276	14,815,280
WIOA Dislocated Worker Formula Grants	17.278	510	23A55AW000002-01-00	5,907,014	4,648,987
		510	AA-34767-20-55-A-18	131,354	(66,058)
		510	AA-36318-21-55-A-18	1,073,669	747,445
		510	AA-38528-22-55-A-18	6,166,377	6,181,475
Total For Program - WIOA Dislocated Worker Formula Grants				13,278,414	11,511,849
Total for Cluster - WIOA Cluster				43,405,817	38,519,721
Workforce Data Quality Initiative (WDQI)	17.261	510	MI-36580-21-60-A-18	366,754	265,211
Total For Program - Workforce Data Quality Initiative (WDQI)				366,754	265,211
Work Opportunity Tax Credit Program (WOTC)	17.271	510	23A55WT039397	335,451	-
		510	24A55WT009061-01-00	99,316	-
		510	WT-37910-22-55-A-18	10,588	-
Total For Program - Work Opportunity Tax Credit Program (WOTC)				445,355	-
Temporary Labor Certification for Foreign Workers	17.273	400	FL-35994-21-55-A-18	26,500	-
		400	FL-38058-22-55-A-18	15,250	-
		510	23A55FL000019	138,540	-
		510	FL-35994-21-55-A-18	3,430	-
		510	FL-38058-22-55-A-18	37,496	-
Total For Program - Temporary Labor Certification for Foreign Workers				221,216	-

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				Federal Awards Expended	Passed Through To Subrecipients
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	510	DW-33531-19-60-A-18	198,401	162,213
		510	DW-34703-20-60-A-18	4,550	4,550
		510	DW-35020-20-60-A-18	85,698	83,871
		510	DW-39220-22-60-A-18	3,266,502	1,161,566
Total For Program - WIOA National Dislocated Worker Grants / WIA National Emergency Grants				3,555,151	1,412,200
Registered Apprenticeship	17.285	510	23A60AP000046-01-00	476,051	95,000
		510	AP-35104-20-60-A-18	112,987	-
		510	AP-38633-22-60-A-18	438,178	263,374
Total For Program - Registered Apprenticeship				1,027,216	358,374
Occupational Safety and Health State Program	17.503	225	24F55SP000028	2,246,676	-
		225	SP-39074-SP3	859,943	-
Total For Program - Occupational Safety and Health State Program				3,106,619	-
Consultation Agreements	17.504	225	24F75CS000044	769,044	-
		225	CS-39027-CS3	177,660	-
Total For Program - Consultation Agreements				946,704	-
Total - U.S. Department of Labor				345,843,424	48,524,456
<u>U.S. Department of Transportation</u>					
National Highway Traffic Safety Administration (NHTSA) DUID Tool Support	20.U01	115	DTNH2217D00040/693JJ921F0	24,014	-
Pass Through from Toxcel					
Total For Program - National Highway Traffic Safety Administration (NHTSA) DUID Tool Support				24,014	-
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	800	3-18-0000-019-2022	322,993	-
Total For Program - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs				322,993	-

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Highway Research and Development Program	20.200	800	15X0445060	68,341	-
		800	15X0445060 - 2019	39,589	-
		800	15X0445060-0000-050Z37K0	50,000	-
		800	15X1445060-0000-050Y37800	100,000	-
				<u>257,930</u>	<u>-</u>
Total For Program - Highway Research and Development Program				<u>257,930</u>	<u>-</u>
Highway Planning and Construction	20.205	67	N4510.853	360,000	-
		400	N4510.870	78,000	78,000
		400	N4510.880	69,000	69,000
		800	NSBP 2022	651,930	-
		800	15X0R49050-0000-028	86,381	-
		800	2021-Z480	116,574	-
		800	23 U.S.C.115	595	-
		800	CC 2023	12,558	-
		800	HCR-30	127,106	-
		800	HEPP-0423-MULTI-0003	1,426,239	1,124,182
		800	HEPP-0622-MULTI-0004	1,139,978	1,139,978
		800	HFPL1-0522-Y520-IN01-094	30,000	-
		800	N 4510.705	(117)	-
		800	N 4510.826	42,450	21,779
		800	N4510.646	884,448	695,319
		800	N4510.683	981,574	344,560
		800	N4510.742	240,033	-
		800	N4510.743	127,442	1,960
		800	N4510.745	(242,208)	58,000
		800	N4510.756	(12,322)	51,663
		800	N4510.765	(6,936)	-
		800	N4510.774	(40,742)	-
		800	N4510.788	(195,343)	49,975
		800	N4510.802	1,194,658	8,755
		800	N4510.812	2,330,513	95,804
		800	N4510.819	3,096	141,024
		800	N4510.828	9,113,668	847,281
		800	N4510.835	85,489	101,812
		800	N4510.837	17,358,858	2,245,469
		800	N4510.842	182,698	115,518
		800	N4510.851	25,602,984	854,121
		800	N4510.852	4,216,630	15,991
		800	N4510.853	19,025,567	4,505,284
		800	N4510.858	183,766,773	10,846,476
		800	N4510.861	30,374,216	356,090
		800	N4510.866	8,712,181	838,857

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				Federal Awards Expended	Passed Through To Subrecipients
		800	N4510.870	596,544,313	28,838,483
		800	N4510.872	52,822,266	1,057,163
		800	N4510.878	7,278,380	207,463
		800	N4510.880	317,417,565	18,580,494
		800	N4510.882	11,662,942	114,637
		800	OJT/SS 2023	41,017	-
Total For Program - Highway Planning and Construction				1,293,610,454	73,405,138
Highway Training and Education	20.215	800	15X0446060-028	(22,047)	-
		800	15X0446060-028	(54)	-
Total For Program - Highway Training and Education				(22,101)	-
FMCSA Cluster					
Motor Carrier Safety Assistance	20.218	100	69A3602230791MCG0IN	5,841,026	-
		100	69A3602331052MCG0IN	3,720,516	-
Total For Program - Motor Carrier Safety Assistance				9,561,542	-
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	100	69A3602240957MHP0IN	891,276	-
		800	69A3602040509MHP0IN	1,804	-
Total For Program - Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements				893,080	-
Total for Cluster - FMCSA Cluster				10,454,622	-
Recreational Trails Program	20.219	300	RT20-004	5,454	5,454
		300	RT20-005	9,101	9,101
		300	300OR1RT1800700	124,140	124,140
		300	300OR1RT1800800	141,749	141,749
		300	RT17003	10,061	-
		300	RT18002	756	-
		300	RT19-001	(2,289)	-
		300	RT19003	142,168	-
		300	RT20-001	13,136	-
Total For Program - Recreational Trails Program				444,276	280,444

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				Federal Awards Expended	Passed Through To Subrecipients
Commercial Driver's License Program Implementation Grant	20.232	22	69A3602040448CDL0IN	66,309	-
		22	69A3602140701CDL0IN	228,307	-
		22	69A3602240848CDL0IN	80,812	-
Total For Program - Commercial Driver's License Program Implementation Grant				375,428	-
Railroad Safety	20.301	800	FR-SPP-22-002	1,181	-
Total For Program - Railroad Safety				1,181	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	800	IN-80-X016-00	802	-
		800	IN-2019-020-00-5311	178,999	-
		800	IN-2021-031-00 5311	1,380,040	-
		800	IN-2021-033-00	380,687	-
		800	IN-2022-014-00	14,820,005	9,596,265
		800	SECTION 5311 AND 5340	2,106,689	1,936,213
Total For Program - Formula Grants for Rural Areas and Tribal Transit Program				18,867,222	11,532,478
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	800	IN-2017-010-00	(8)	-
		800	IN-2020-024-00	1,373,473	-
		800	IN-2021-022-00	413,802	-
		800	IN-2021-029-00	343,035	-
		800	IN-2021-030-00	1,700,775	-
Total For Program - Enhanced Mobility of Seniors and Individuals with Disabilities				3,831,077	-
Total for Cluster - Transit Services Programs Cluster				3,831,077	-
Federal Transit Cluster					
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	800	IN-2019-020-00-5339	91,443	-
		800	IN-2020-029-00	3,294,078	2,972,091

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				Federal Awards Expended	Passed Through To Subrecipients
		800	IN-2021-031-00 5339	2,375,623	2,328,423
		800	IN-2022-014-00	1,929,558	1,213,773
Total For Program - Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs				7,690,702	6,514,287
Total for Cluster - Federal Transit Cluster				7,690,702	6,514,287
Highway Safety Cluster					
State and Community Highway Safety	20.600	32	69A37520300004020IN0	1,182,064	806,648
		32	69A37521300004020IN0	974,511	301,924
		32	69A37522300004020IN0	1,626,783	1,896,921
		32	69A3752230SUP4020IN0	63,368	-
		32	69A37523300004020IN0	2,215,491	1,489,029
		32	69A3752330SUP4020IN0	238,104	-
		100	69A37522300004020IN0	340,754	-
		100	69A37523300004020IN0	368,835	-
Total For Program - State and Community Highway Safety				7,009,910	4,494,522
National Priority Safety Programs	20.616	22	69A3752130000405CIN0	136,642	-
		22	69A3752230000405CIN0	598,283	-
		32	69A3751830000405BINH	(520)	(520)
		32	69A3751830000405dINL	(4,585)	(1,602)
		32	69A3751930000405BINH	(124,842)	(118,010)
		32	69A3751930000405dINL	(8,034)	-
		32	69A3752030000405BINH	73,276	5,931
		32	69A3752030000405DINL	279,832	260,715
		32	69A3752130000405BINH	170,030	87,729
		32	69A3752130000405CIN0	51,530	-
		32	69A3752130000405DINL	967,600	168,109
		32	69A3752230000405BINH	322,933	69,261
		32	69A3752230000405CIN0	95,178	-
		32	69A3752230000405DINL	106,574	(107,622)
		32	69A3752230000405HIN0	520,000	-
		32	69A3752230SUP405BINH	16,871	16,871
		32	69A3752330000405BINH	395,386	370,982
		32	69A3752330000405DINL	401,010	184,343
		32	69A3752330SUP405BINH	449	-
		32	69A3752430000405DINL	75,948	-
		39	69A3752330000405DINL	522,997	-
		115	69A3752130000405DINL	77,038	-

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				Federal Awards Expended	Passed Through To Subrecipients
		115	69A3752230000405DINL	122,695	-
		115	69A3752330000405DINL	1,040,072	-
		400	69A3752130000405CIN0	119,609	-
Total For Program - National Priority Safety Programs				5,955,972	936,187
Total for Cluster - Highway Safety Cluster				12,965,882	5,430,709
Occupant Protection Incentive Grants	20.602	32	18X920405bIN16	(18,398)	(18,398)
		32	18X920405bIN17	(632)	(632)
Total For Program - Occupant Protection Incentive Grants				(19,030)	(19,030)
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	32	69A37519300001640INA	722,860	722,860
		32	69A37520300001640INA	532,753	26,528
		32	69A37521300001640INA	(461,926)	(483,878)
		32	69A37522300001640INA	1,267,097	854,073
		32	69A37523300001640INA	902,275	236,545
		100	69A37522300001640INA	181,692	-
		100	69A37523300001640INA	253,212	-
		115	69A37521300001640INA	131,000	-
		230	69A37520300001640INA	142,600	-
		230	69A37523300001640INA	120,552	-
Total For Program - Minimum Penalties for Repeat Offenders for Driving While Intoxicated				3,792,115	1,356,128
State Traffic Safety Information System Improvement Grants	20.610	32	18X920405cIN15	(47,532)	(3,869)
Total For Program - State Traffic Safety Information System Improvement Grants				(47,532)	(3,869)
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614	32	693JJ92250126	122,728	-
Total For Program - National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements				122,728	-
Pipeline Safety Program State Base Grant	20.700	200	693JK32230004PLSB	3,260	-
		200	DTPH5616GSBL04	(21)	-
		200	693JK32330016PGSB	252,904	-

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				Federal Awards Expended	Passed Through To Subrecipients
		200	693JK32430016PGSB	760,724	-
		200	693JK32430004PLSB	47,914	-
		200	693JK32330004PLSB	15,779	-
Total For Program - Pipeline Safety Program State Base Grant				1,080,560	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	385	693JK31940014HMEP	80,743	14,928
		385	693JK32240055HMEP	358,480	343,226
		385	693JK32240055HMEP/0002	96,117	79,923
Total For Program - Interagency Hazardous Materials Public Sector Training and Planning Grants				535,340	438,077
State Damage Prevention Program Grants	20.720	200	693JK322NF0007	15,535	-
		200	693JK32340013PSDP	61,556	-
Total For Program - State Damage Prevention Program Grants				77,091	-
PHMSA Pipeline Safety Program One Call Grant	20.721	200	693JK32240005PSOC	15,652	-
		200	693JK32340006PSOC	50,669	-
Total For Program - PHMSA Pipeline Safety Program One Call Grant				66,321	-
National Infrastructure Investments	20.933	800	1520C71E50 070	296,919	-
		800	Agreement No. 234-16	(16,564)	-
		800	Clear Path 465	54,418,157	-
Total For Program - National Infrastructure Investments				54,698,512	-
Total - U.S. Department of Transportation				1,409,129,785	98,934,362
<u>U.S. Department of Treasury</u>					
Equitable Sharing	21.016	100		(104,063)	-
Total for Program - Equitable Sharing				(104,063)	-
Covid 19 Coronavirus Relief Fund	21.019	400	CARES Act	(6,976)	-
Total For Program - Covid 19 Coronavirus Relief Fund				(6,976)	-

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				Federal Awards Expended	Passed Through To Subrecipients
Covid 19 Emergency Rental Assistance Program	21.023	57	21.023-Emergency Rental A	201,168,390	201,938,943
Total For Program - Covid 19 Emergency Rental Assistance Program				201,168,390	201,938,943
Covid 19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	40	21 COVID ARP	2,500,000	-
		57	21 COVID ARP	1,565,206	-
		61	21 COVID ARP	3,147,223	-
		100	21 COVID ARP	5,794,180	-
		103	21 COVID ARP	13,171,247	-
		300	21 COVID ARP	12,626,520	7,171,490
		385	21 COVID ARP	441,533	418,884
		400	21 COVID ARP	17,299,498	1,375,491
		410	21 COVID ARP	17,043,666	9,880,003
		615	21 COVID ARP	1,385,502	-
		800	21 COVID ARP	541,126,519	-
Total For Program - Covid 19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				616,101,094	18,845,868
Covid 19 Coronavirus Capital Projects Fund	21.029	38	CPFFN0193	62,914,531	62,816,589
		57	CPFFN0193	7,025	-
Total For Program - Covid 19 Coronavirus Capital Projects Fund				62,921,556	62,816,589
Total - U.S. Department of Treasury				880,080,001	283,601,400
<u>U.S. Equal Employment Opportunity Commission</u>					
Employment Discrimination State and Local Fair Employment Practices Agency Contract	30.002	258	45310018C0046P00005	45,261	-
		258	45310021C0053	94,064	-
		258	45310021C0053P00001	255,278	-
		258	45310021C0053P00002	27,398	-
		258	45310018C0046	12,422	-
Total For Program - Employment Discrimination State and Local Fair Employment Practices Agency Contract				434,423	-
Total - U.S. Equal Employment Opportunity Commission				434,423	-

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				Federal Awards Expended	Passed Through To Subrecipients
<u>U.S. General Services Administration</u>					
Donation of Federal Surplus Personal Property	39.003	61	Noncash Assistance	520,494	-
Total for Program - Donation of Federal Surplus Personal Property				520,494	-
Total - U.S. General Services Administration				520,494	-
<u>National Endowment for the Humanities</u>					
Promotion of the Arts Partnership Agreements	45.025	705	1903712-61-22	82,581	47,500
		705	1914121-61-23	954,503	717,677
Total For Program - Promotion of the Arts Partnership Agreements				1,037,084	765,177
Promotion of the Humanities Division of Preservation and Access	45.149	22	PG-293087-23	3,375	-
		730	PJ-287517-22	81,643	-
Total For Program - Promotion of the Humanities Division of Preservation and Access				85,018	-
Grants to States	45.310	730	LS-2252459-OLS-22	1,322,887	-
		730	LS-253626-OLS-23	2,263,070	-
Total For Program - Grants to States				3,585,957	-
Total - National Endowment for the Humanities				4,708,059	765,177
<u>U.S. Department of Veterans Affairs</u>					
All-Volunteer Force Educational Assistance	64.124	160	V101(223C)	465	-
		160	V101(223C) FY2022	2,168	-
		160	V101(223C) FY2023	186,874	-
		160	V101(223C) FY2024	389,463	-
Total For Program - All-Volunteer Force Educational Assistance				578,970	-
Veterans Cemetery Grants Program	64.203	160	IN-19-05	5,816,894	-
Total For Program - Veterans Cemetery Grants Program				5,816,894	-
Total - U.S. Department of Veterans Affairs				6,395,864	-

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				Federal Awards Expended	Passed Through To Subrecipients
U.S. Environmental Protection Agency					
State Indoor Radon Grants	66.032	400 400	K1 - 00E13112 - 0 K1-00E13110 - 0	108,000 62	17,840 -
Total For Program - State Indoor Radon Grants				108,062	17,840
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	495 495 495 495	0P-00E03170-0 5A - 00E03420 - 0 PM-8577312-0 PM-98577311-0	9,421 386,523 124,921 974,075	- - - -
Total For Program - Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				1,494,940	-
Diesel Emissions Reduction Act (DERA) State Grants	66.040	495 495	DS - 00E66706 - 0 DS-00E66705-0	499,986 476,219	- -
Total For Program - Diesel Emissions Reduction Act (DERA) State Grants				976,205	-
Climate Pollution Reduction Grants	66.046	495	5D-00E03461-0	912,376	-
Total For Program - Climate Pollution Reduction Grants				912,376	-
Multipurpose Grants to States and Tribes	66.204	495	AA-00E02937	280	-
Total For Program - Multipurpose Grants to States and Tribes				280	-
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	495 495 495 495	I-00E02948-0 I-01E02329-0 I-02E02329-0 I-03E02329-0	23,164 (36) 14,530 11,870	- - - -
Total For Program - Water Pollution Control State, Interstate, and Tribal Program Support				49,528	-

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				Federal Awards Expended	Passed Through To Subrecipients
State Public Water System Supervision	66.432	495	F00E02905	21,592	-
		495	F-01E02905-0	169,226	-
		495	F-02E02905-0	1,339	-
Total For Program - State Public Water System Supervision				192,157	-
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	36	X7 00E02782	61,939	61,939
Total For Program - Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act				61,939	61,939
Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program	66.442	495	L8-00E02903	118,713	-
Total For Program - Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program				118,713	-
Water Quality Management Planning	66.454	495	6-00E72021-0	31,776	31,776
		495	C6-00E72020-0	17,578	-
		495	C6-00E72022-0	268,482	-
		495	C6-0E72023-0	52,469	-
Total For Program - Water Quality Management Planning				370,305	31,776
Nonpoint Source Implementation Grants	66.460	300	C9 - 97548220	28,457	32,128
		495	C9-97548219-0	855,057	-
		495	C9 - 97548220	603,665	614,748
		495	C9-97548218-0	1,333,367	-
		495	C9-9754822-0	872,458	-
		495	C9-97548221-0	800,423	765,753
		495	C9-97548223-0	664,572	-
Total For Program - Nonpoint Source Implementation Grants				5,157,999	1,412,629
Regional Wetland Program Development Grants	66.461	495	CD-00E03080-0	1,249	-
Total For Program - Regional Wetland Program Development Grants				1,249	-

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				Federal Awards Expended	Passed Through To Subrecipients
Geographic Programs - Great Lakes Restoration Initiative	66.469	300	GL - 00E03071 - 0	506,798	-
		300	GL-03E00724	215,878	-
		495	GL-03E00724	279,324	14,986
Total For Program - Geographic Programs - Great Lakes Restoration Initiative				1,002,000	14,986
Beach Monitoring and Notification Program Implementation Grants	66.472	300	CU-12E73102-0	11,674	-
		300	CU-13E73102-0	696	-
		495	CU-09E73102	(7,279)	-
		495	CU-11E73102-0	13,926	11,025
		495	CU-12E73102-0	167,062	14,209
		495	CU-13E73102-0	33,570	-
Total For Program - Beach Monitoring and Notification Program Implementation Grants				219,649	25,234
Support for the Gulf Hypoxia Action Plan	66.485	36	4F-00E03276-0	114,390	-
Total For Program - Support for the Gulf Hypoxia Action Plan				114,390	-
Performance Partnership Grants	66.605	400	01E02850	380,870	-
		495	BG-98543217-1	(200,140)	-
		495	BG-98543218	12,048,305	-
Total For Program - Performance Partnership Grants				12,229,035	-
Environmental Information Exchange Network Grant Program and Related Assistance	66.608	495	OS83941001	13,163	-
Total For Program - Environmental Information Exchange Network Grant Program and Related Assistance				13,163	-
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707	400	PB-00E44709-0	801	-
Total For Program - TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals				801	-
Pollution Prevention Grants Program	66.708	495	00E02367	45,127	-
Total For Program - Pollution Prevention Grants Program				45,127	-

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				Federal Awards Expended	Passed Through To Subrecipients
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	495	V-00E02958-0	29,543	-
		495	V-07E00780-0	66,540	-
		495	V-08E00994	(35,995)	-
		495	V-09E00994	142,767	-
		495	V-10E00994-0	57	-
Total For Program - Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements				202,912	-
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804	495	L-00E49708-0	517,238	-
		495	L-00E49709-0	640,697	-
Total For Program - Underground Storage Tank (UST) Prevention, Detection, and Compliance Program				1,157,935	-
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805	495	LS-00598123-0	1,746,795	-
Total For Program - Leaking Underground Storage Tank Trust Fund Corrective Action Program				1,746,795	-
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809	495	V - 08E00780	397,574	-
		495	VC-08E00771-0	(30,251)	-
		495	VC-09E00771-0	103,303	-
		495	VC-10E00771-0	11,669	-
Total For Program - Superfund State and Indian Tribe Core Program Cooperative Agreements				482,295	-
Solid Waste Infrastructure for Recycling Infrastructure Grants	66.920	495	4Z00E03481	65	-
Total For Program - Solid Waste Infrastructure for Recycling Infrastructure Grants				65	-
Total - U.S. Environmental Protection Agency				26,657,920	1,564,404

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				Federal Awards Expended	Passed Through To Subrecipients
U.S. Department of Energy					
State Energy Program	81.041	266	DE-EE0008647	(3,718)	-
		266	DE-EE0010030-0001	1,106,168	103,320
		266	DE-EE0010030	206,187	87,852
		266	DE-EE0010071	42,031	42,031
		266	DE-SE0000035	259,895	-
Total For Program - State Energy Program				1,610,563	233,203
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	266	DE-SE0000091	306,540	-
Total For Program - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance				306,540	-
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	266	DE-SE0000263	6,019	-
Total For Program - Energy Efficiency and Conservation Block Grant Program (EECBG)				6,019	-
Grid Infrastructure Deployment and Resilience	81.254	266	DE-GD0000015	8,569	-
Total For Program - Grid Infrastructure Deployment and Resilience				8,569	-
Total - U.S. Department of Energy				1,931,691	233,203
U.S. Department of Education					
Adult Education - Basic Grants to States	84.002	510	V002A200014	7,253	-
		510	V002A210014	1,454,271	1,253,548
		510	V002A220014	2,651,803	1,727,623
		510	V002A230014	6,191,948	5,394,230
		615	V002A210014	86,685	-
		615	V002A230014	645,522	-
Total For Program - Adult Education - Basic Grants to States				11,037,482	8,375,401
Title I Grants to Local Educational Agencies	84.010	700	S010A200014	28,111,681	24,879,091
		700	S010A210014	33,927,058	29,152,181

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				Federal Awards Expended	Passed Through To Subrecipients
		700	S010A220014	60,845,946	60,218,271
		700	S010A230014	171,093,219	171,020,332
Total For Program - Title I Grants to Local Educational Agencies				293,977,904	285,269,875
Migrant Education State Grant Program	84.011	700	S011A200014	788,520	392,031
		700	S011A210014	925,340	838,919
		700	S011A220014	1,734,560	1,697,567
		700	S011A230014	28,259	11,759
Total For Program - Migrant Education State Grant Program				3,476,679	2,940,276
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	615	S013A200014	120,832	-
		615	S013A210014	67,316	-
		615	S013A220014	218,963	-
		615	S013A230014	8,375	-
Total For Program - Title I State Agency Program for Neglected and Delinquent Children and Youth				415,486	-
Special Education Cluster (IDEA)					
Covid 19 Special Education Grants to States	84.027	700	H027X210084	25,427,326	25,427,326
Subtotal For Program - Covid 19 Special Education Grants to States				25,427,326	25,427,326
Special Education Grants to States	84.027	550	H027A220084	2,374	2,374
		550	H027A230084	122,722	122,722
		560	H027A190084	(1,093)	-
		560	H027A210084	20,446	-
		560	H027A220084	203,115	-
		615	H027A210084	43,827	-
		615	H027A220084	125,629	-
		615	H027X210084	10,106	-
		700	H027A200084	(305)	(305)
		700	H027A210084	52,651,059	44,688,754
		700	H027A220084	132,905,508	126,179,673
		700	H027A230084	128,820,499	125,537,804
Subtotal For Program - Special Education Grants to States				314,903,887	296,531,022
Total For Program - Special Education Grants to States				340,331,213	321,958,348

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				Federal Awards Expended	Passed Through To Subrecipients
Covid 19 Special Education Preschool Grants	84.173	700	H173X210104	2,034,163	2,034,163
Subtotal For Program - Covid 19 Special Education Preschool Grants				2,034,163	2,034,163
Special Education Preschool Grants	84.173	700	H173A210104	1,733,884	1,733,884
		700	H173A220104	4,263,306	4,263,306
		700	H173A230104	4,348,617	4,348,617
Subtotal For Program - Special Education Preschool Grants				10,345,807	10,345,807
Total For Program - Special Education Preschool Grants				12,379,970	12,379,970
Total for Cluster - Special Education Cluster (IDEA)				352,711,183	334,338,318
Career and Technical Education -- Basic Grants to States	84.048	36	V048A230014-23A	175,000	25,000
		510	V048A230014-23A	350,399	-
		512	V048A210014	490,131	481,817
		512	V048A220014	11,900,846	11,823,171
		615	V048A220014	28,000	-
		615	V048A230014-23A	205,652	-
		719	V048A230014-23A	15,101,970	14,848,654
Total For Program - Career and Technical Education -- Basic Grants to States				28,251,998	27,178,642
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	497	2022 SSA/VR	(9,897)	-
		497	2023 SSA/VR	1,328,288	-
		497	2024 SSA/VR	5,275,250	-
		497	H126A220019 - 22B	16,404,113	-
		497	H126A230019 - 23B	55,634,219	-
		497	H126A240019 - 24C	4,632,432	-
		510	H126A220019 - 22B	603,206	603,206
		510	H126A230019 - 23B	171,981	171,981
		510	H126A240019 - 24C	677,550	677,550
Total For Program - Rehabilitation Services Vocational Rehabilitation Grants to States				84,717,142	1,452,737
Migrant Education Coordination Program	84.144	700	S144F210014	6,530	6,530
		700	S144F220014	23,645	23,645
Total For Program - Migrant Education Coordination Program				30,175	30,175

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				Federal Awards Expended	Passed Through To Subrecipients
Rehabilitation Services Client Assistance Program	84.161	44 44	H161A220015 H161A230015 - 23A	37,177 <u>162,881</u>	- <u>-</u>
Total For Program - Rehabilitation Services Client Assistance Program				<u>200,058</u>	<u>-</u>
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177	497 497	H177B240014-24C H177B230014-23B	394,603 <u>276,047</u>	- <u>-</u>
Total For Program - Rehabilitation Services Independent Living Services for Older Individuals Who are Blind				<u>670,650</u>	<u>-</u>
Covid 19 Special Education-Grants for Infants and Families	84.181	497	H181X210030	<u>1,090,204</u>	<u>494,679</u>
Subtotal For Program - Covid 19 Special Education-Grants for Infants and Families				<u>1,090,204</u>	<u>494,679</u>
Special Education-Grants for Infants and Families	84.181	497 497 497	H181A210030 H181A220030 H181A230030	4,462,425 9,818,684 <u>3,152,586</u>	- 341,129 <u>-</u>
Subtotal For Program - Special Education-Grants for Infants and Families				<u>17,433,695</u>	<u>341,129</u>
Total For Program - Special Education-Grants for Infants and Families				<u>18,523,899</u>	<u>835,808</u>
School Safety National Activities	84.184	700 700	S184H220197 S184H220197 - 23	717,999 <u>185</u>	- <u>-</u>
Total For Program - School Safety National Activities				<u>718,184</u>	<u>-</u>
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187	497 497 497 497 497	H187B240020-24C H187A240020-24C H187A210020 H187A230020 - 23A H187B230020 - 23A	129,626 122,114 7,931 94,535 <u>65,857</u>	- - - - <u>-</u>
Total For Program - Supported Employment Services for Individuals with the Most Significant Disabilities				<u>420,063</u>	<u>-</u>

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				Federal Awards Expended	Passed Through To Subrecipients
Education for Homeless Children and Youth	84.196	700	S196A200015	379,925	48,620
		700	S196A210015	331,758	(19,865)
		700	S196A220015	1,144,983	1,146,996
		700	S196A230015	621,210	621,210
Total For Program - Education for Homeless Children and Youth				2,477,876	1,796,961
Program of Protection and Advocacy of Individual Rights	84.240	44	H240A230015 - 23A	230,124	-
		44	H240A240015	81,887	-
Total For Program - Program of Protection and Advocacy of Individual Rights				312,011	-
Charter Schools	84.282	700	S282A230012	116,566	-
		700	S282D190002	117,828	-
		700	S282D190002 - 23	1,411,702	1,411,702
		700	S282D190002-22	2,247,635	2,243,635
		700	U282A170017	6,044,411	6,044,411
		700	U282A170017 - 21	5,124,967	5,088,556
Total For Program - Charter Schools				15,063,109	14,788,304
Twenty-First Century Community Learning Centers	84.287	700	S287C200014	3,054,423	2,601,973
		700	S287C210014	10,230,120	9,334,319
		700	S287C220014	5,683,164	5,611,724
		700	S287C230014	2,917,690	2,687,894
Total For Program - Twenty-First Century Community Learning Centers				21,885,397	20,235,910
Special Education - State Personnel Development	84.323	700	7000H323A220001	555,767	540,271
		700	H323A200001 - 23	847,196	837,482
Total For Program - Special Education - State Personnel Development				1,402,963	1,377,753
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	719	P334S160023	537,695	37,352
Total For Program - Gaining Early Awareness and Readiness for Undergraduate Programs				537,695	37,352

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				Federal Awards Expended	Passed Through To Subrecipients
Rural Education	84.358	700	S358B200014	258,334	182,928
		700	S358B210014	216,790	152,633
		700	S358B220014	269,176	269,176
		700	S358B230014	105,486	105,486
Total For Program - Rural Education				849,786	710,223
English Language Acquisition State Grants	84.365	700	S365A200014	2,004,910	1,783,353
		700	S365A210014	827,349	599,648
		700	S365A220014	4,435,652	4,435,652
		700	S365A230014	2,223,138	2,222,788
Total For Program - English Language Acquisition State Grants				9,491,049	9,041,441
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	700	S367A20013-20A	3,595,024	2,127,410
		700	S367A210013	9,056,558	8,511,779
		700	S367A220013	20,800,428	20,622,024
		700	S367A230013	7,408,539	7,225,851
Total For Program - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				40,860,549	38,487,064
Grants for State Assessments and Related Activities	84.369	700	S369A200015	938,903	-
		700	S369A210015	5,699,324	-
		700	S369A220015	(1,112,784)	-
		700	S369A230015	1,609,774	-
Total For Program - Grants for State Assessments and Related Activities				7,135,217	-
Statewide Longitudinal Data Systems	84.372	60	R372A200027 - 23	200,000	-
		700	R372A200027	234,742	-
Total For Program - Statewide Longitudinal Data Systems				434,742	-
Disability Innovation Fund (DIF)	84.421	497	H421D220002	1,806,382	-
Total For Program - Disability Innovation Fund (DIF)				1,806,382	-
Student Support and Academic Enrichment Program	84.424	700	S424A200015	1,756,431	1,883,495
		700	S424A210015	4,861,253	4,585,440
		700	S424A220015	8,219,041	7,796,554
		700	S424A230015	4,182,077	4,171,077

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				Federal Awards Expended	Passed Through To Subrecipients
		700	S424D200003	2,223,659	-
		700	S424F220015	1,390,619	1,390,619
		705	S424A210015	33,750	33,750
		705	S424A220015	210,719	181,000
Total For Program - Student Support and Academic Enrichment Program				22,877,549	20,041,935
COVID-19 Education Stabilization Fund	84.425C	700	S425C200018	256,160	256,160
	84.425C	700	S425C210018	18,032,803	43,139
	84.425D	700	S425D200013	(1,889,204)	(2,242,242)
	84.425D	700	S425D210013	201,730,242	193,199,745
	84.425R	700	S425R210038	10,102,403	-
	84.425U	700	S425U210013	658,348,823	609,925,942
	84.425V	700	S425V210038	17,775,845	-
	84.425W	700	S425W210015	4,377,687	3,079,662
	84.425U	57	S425U210013	544,218	-
	84.425D	512	S425D210013	199,756	199,756
	84.425U	550	S425U210013	38,070	38,070
	84.425U	560	S425U210013	725,527	-
	84.425C	719	S425C210018	1,936,309	1,770,129
	84.425U	719	S425U210013	1,427,606	-
Total For Program - COVID-19 Education Stabilization Fund				913,606,245	806,270,361
Total - U.S. Department of Education				1,833,891,473	1,573,208,536
<u>U.S. Election Assistance Commission</u>					
Help America Vote Act Requirements Payments	90.401	63	EAC-REQPY03IN	124	-
		63	IN0809RP01	540	-
		63	IN10RP01	191	-
Total For Program - Help America Vote Act Requirements Payments				855	-
HAVA Election Security Grants	90.404	40	EAC-ELSEC18IN	897,069	-
		40	EAC-ELSEC22IN-01-04	314,042	314,042
Total For Program - HAVA Election Security Grants				1,211,111	314,042
Total - U.S. Election Assistance Commission				1,211,966	314,042

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				Federal Awards Expended	Passed Through To Subrecipients
U.S. Department of Health and Human Services					
Medical Reserve Corps Small Grant Program	93.008	351	MRC 23 - 2578	7,830	-
Total For Program - Medical Reserve Corps Small Grant Program				7,830	-
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	498 498	2301INOAEEA-00 2401INOAEEA	46,560 47,707	46,560 47,707
Total For Program - Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation				94,267	94,267
Covid 19 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	498	2101INOMC6-00	93,137	-
Subtotal For Program - Covid 19 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				93,137	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	498 498 498 498	2101INOAOM-02 2201INOAOM-03 2301INOAOM-00 2401INOAOM	1,695 177,118 (5,113) 209,925	1,695 176,901 (32,814) 123,886
Subtotal For Program - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				383,625	269,668
Total For Program - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				476,762	269,668
Covid 19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	498	2101INPHC6-00	120,511	120,467
Subtotal For Program - Covid 19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				120,511	120,467
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	498 498	2101INOAPH-02 2201INOAPH-03	312,178 75,331	312,178 75,332

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				Federal Awards Expended	Passed Through To Subrecipients
		498	2301INOAPH-00	(66,633)	(77,688)
		498	2401INOAPH	<u>102,613</u>	<u>86,038</u>
Subtotal For Program - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				<u>423,489</u>	<u>395,860</u>
Total For Program - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				<u>544,000</u>	<u>516,327</u>
Aging Cluster					
Covid 19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	498	2101INSSC6-00	3,378,553	3,378,089
		498	2101INVAC5-00	<u>78,241</u>	<u>78,241</u>
Subtotal For Program - Covid 19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers				<u>3,456,794</u>	<u>3,456,330</u>
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	498	2101INOASS-02	3,011,604	3,011,604
		498	2201INOASS	263,002	263,014
		498	2201INSTPH-00	284,063	284,063
		498	2301INOASS-00	546,658	441,630
		498	2401INOASS-00	<u>5,074,218</u>	<u>4,903,093</u>
Subtotal For Program - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers				<u>9,179,545</u>	<u>8,903,404</u>
Total For Program - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers				<u>12,636,339</u>	<u>12,359,734</u>
Covid 19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	498	2101INCMC6-00	1,092,494	1,092,192
		498	2101INHDC6-00	<u>2,180,824</u>	<u>2,180,370</u>
Subtotal For Program - Covid 19 Special Programs for the Aging, Title III, Part C, Nutrition Services				<u>3,273,318</u>	<u>3,272,562</u>

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				Federal Awards Expended	Passed Through To Subrecipients
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	498	2101INOACM-03	4,309,571	4,309,571
		498	2101INOAH-03	4,764,557	4,764,557
		498	2201INOACM-03	889,030	889,046
		498	2201INOAH-03	557,639	557,647
		498	2301INOACM-00	1,349,345	1,217,264
		498	2301INOAH-00	(1,524,629)	(1,600,873)
		498	2401INOACM	3,047,040	2,828,185
		498	2401INOAH	3,951,933	3,807,511
Subtotal For Program - Special Programs for the Aging, Title III, Part C, Nutrition Services				17,344,486	16,772,908
Total For Program - Special Programs for the Aging, Title III, Part C, Nutrition Services				20,617,804	20,045,470
Nutrition Services Incentive Program	93.053	498	2201INOANS-03	187,122	187,122
		498	2301INOANS-02	600,690	624,062
		498	2401INOANS-00	366,678	366,678
Total For Program - Nutrition Services Incentive Program				1,154,490	1,177,862
Total for Cluster - Aging Cluster				34,408,633	33,583,066
Covid 19 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	498	90NWC50050-01-00	130,090	130,090
Subtotal For Program - Covid 19 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects				130,090	130,090
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	498	90NWGV0005-01-00	231,632	-
Subtotal For Program - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects				231,632	-
Total For Program - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects				361,722	130,090

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				Federal Awards Expended	Passed Through To Subrecipients
Covid 19 National Family Caregiver Support, Title III, Part E	93.052	498	2101INFCC6-00	543,016	542,873
Subtotal For Program - Covid 19 National Family Caregiver Support, Title III, Part E				543,016	542,873
National Family Caregiver Support, Title III, Part E	93.052	498	2101INO AFC-02	2,595,054	2,595,054
		498	2201INO AFC-03	498,391	498,397
		498	2301INO AFC	(166,313)	(219,601)
		498	2401INO AFC-00	757,828	670,890
Subtotal For Program - National Family Caregiver Support, Title III, Part E				3,684,960	3,544,740
Total For Program - National Family Caregiver Support, Title III, Part E				4,227,976	4,087,613
Public Health Emergency Preparedness	93.069	400	1 NU90TP922052-01-00	(9,139)	-
		400	5 NU90TP922052-02-00	(79,910)	(24,871)
		400	5 NU90TP922052-04-00	1,411,743	776,460
		400	5 NU90TP922052-05-00	9,758,720	2,189,089
		400	6 NU90TP922052-03-02	1,498,584	22,132
Total For Program - Public Health Emergency Preparedness				12,579,998	2,962,810
Environmental Public Health and Emergency Response	93.070	400	2U59EH000507-06	(20,048)	-
		400	5 NUE1EH001382-03-00	(6,747)	-
		400	5 NUE1EH001382-04-00	168,381	72,278
		400	5 NUE1EH001382-05-00	586,402	260,906
		400	5U59EH000507-08	20,048	-
		400	NUE1EH001382-02-00	(8,517)	-
		700	5 NUE1EH001382-04-00	9,793	-
Total For Program - Environmental Public Health and Emergency Response				749,312	333,184
Medicare Enrollment Assistance Program	93.071	210	2101INMIAA-00	171,660	-
		210	2101INMIDR-00	59,214	-
		210	2101INMISH-00	56,632	-
		210	2201INMIAA-00	280,671	-
		210	2201INMIAA-01	7,055	-
		210	2201INMIDR-00	90,738	-
		210	2201INMISH-00	218,040	-
		210	2201INMISH-01	30,488	-
Total For Program - Medicare Enrollment Assistance Program				914,498	-

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Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	400	5U90TP000521-03	(9,285)	-
Total For Program - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				(9,285)	-
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	400	1 NU87PS004317-01-00	19,519	-
		400	5 NU87PS004317-02	9,712	-
		400	5 NU87PS004317-04-00	22,782	8,879
		400	5 NU87PS004317-05-00	(1,472)	-
		400	6 NU87PS004317-03-01	87,743	27,100
Total For Program - Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance				138,284	35,979
Advancing System Improvements for Key Issues in Women's Health	93.088	400	5 ASTWH210097-02-00	125,573	18,754
		400	5 ASTWH210097-03-00	137,937	-
Total For Program - Advancing System Improvements for Key Issues in Women's Health				263,510	18,754
Guardianship Assistance	93.090	502	2101INGARD	(1,263)	-
		502	2201INGARD	(12,724)	-
		502	2301INGARD	186,776	-
		502	2401INGARD	634,689	-
Total For Program - Guardianship Assistance				807,478	-
Food and Drug Administration Research	93.103	36	5U2FFD007404-03	25,321	-
		351	G-2211-03636	15,793	-
		351	G-2310-04214	16,202	-
		351	G-2312-04388	533	-
		351	G-ME-2306-04082	23,232	-
		400	1U19FD007109-01	74,773	-
		400	1U2FFD007404-01	726	-
		400	1U2FFD008051-01	139,319	-

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				Federal Awards Expended	Passed Through To Subrecipients
		400	5U19FD007109-02	13,929	-
		400	5U2FFD007404-02	57,694	-
		400	5U2FFD007404-03	413,174	-
		400	5U19FD007109	497,376	-
		400	G-2312-04403	43	-
		400	G-BDEV1-202309-04540	31,935	-
		400	U2FFD007397	5,695	-
Total For Program - Food and Drug Administration Research				1,315,745	-
Maternal and Child Health Federal Consolidated Programs	93.110	400	1 H4NMC49263-01-00	69,093	-
		400	1 U7AMC46842-01-00	265,305	216,625
		400	2 H18MC00017-27-00	25,491	-
		400	5 H18MC00017-28-00	23,066	-
		400	5 U7AMC46842-02-00	286,502	193,242
		410	1 U4JMC47104-01-00	132,000	132,000
		410	5 U4AMC44240-02-00	184,567	179,160
		410	U4A53373	260,478	250,390
		410	6 U4AMC44240-02-04	231,000	231,000
Total For Program - Maternal and Child Health Federal Consolidated Programs				1,477,502	1,202,417
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	400	5 NU52PS910179-03-00	31,706	-
		400	5 NU52PS910179-04-00	622,947	273,804
		400	5 NU52PS910179-05-00	452,896	207,004
Total For Program - Project Grants and Cooperative Agreements for Tuberculosis Control Programs				1,107,549	480,808
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130	400	2 U68HP11487-11-00	(32,891)	-
		400	2 U68HP11487-16-00	17,181	-
		400	5 U68HP11487-12-00	6,750	-
		400	5 U68HP11487-13-00	(683)	-
		400	5 U68HP11487-14-00	(2,145)	-
		400	5 U68HP11487-15-00	150,136	6,969
		400	6 U68HP11487-10-01	4,601	-
Total For Program - Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices				142,949	6,969

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				Federal Awards Expended	Passed Through To Subrecipients
Injury Prevention and Control Research and State and Community Based Programs	93.136	250	6 NU17CE924990-03-02	42,500	-
		400	1 NU17CE010156-01-00	11,993	-
		400	1 NU17CE010220-01-00	1,876,970	247,552
		400	1 NUF2CE002473-01-00	(5,154)	-
		400	1 NUF2CE002572-01-00	51,549	-
		400	5 NU17CE010156-02-00	337,289	2,660
		400	5 NU17CE924990-02-00	(30,022)	-
		400	5 NU17CE924990-03-00	571,373	301,669
		400	5 NUF2CE002473-04-00	(5,754)	-
		400	6 NU17CE924990-03-02	3,231,847	2,074,675
		400	NU17CE924946-03-00	23,781	-
		400	NU17CE924990-01	(42,764)	-
		400	NUF2CE002473-05-00	704,997	555,004
Total For Program - Injury Prevention and Control Research and State and Community Based Programs				6,768,605	3,181,560
Protection and Advocacy for Individuals with Mental Illness	93.138	44	1X98SM089548-01	218,479	-
		44	6X98SM087399-01M001	345,159	-
Total For Program - Protection and Advocacy for Individuals with Mental Illness				563,638	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	410	1X06SM085822-01	205,564	-
		410	1X06SM087113-01	213,586	6,000
		410	1X06SM088812-01	619,167	-
Total For Program - Projects for Assistance in Transition from Homelessness (PATH)				1,038,317	6,000
Grants to States for Loan Repayment	93.165	400	1 H56HP46818-01-00	296,194	299,078
		400	5 H56HP31918-04-00	(69,600)	(239,696)
Total For Program - Grants to States for Loan Repayment				226,594	59,382

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				Federal Awards Expended	Passed Through To Subrecipients
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	400 400 400	1 NUE2EH001452-01-00 5 NUE2EH001452-02-00 5 NUE2EH001452-03-00	(6,715) 102,741 275,838	- - -
Total For Program - Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children				371,864	-
Traumatic Brain Injury State Demonstration Grant Program	93.234	400 400 400 400	90TBPH0008-01-00 90TBSG0064-01-00 90TBSG0064-02-00 90TBSG0064-03-00	58,591 (34,602) 29,853 123,057	58,591 (54,720) 29,853 123,057
Total For Program - Traumatic Brain Injury State Demonstration Grant Program				176,899	156,781
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	400 400	2201INSRAE 2301INSRAE	548,730 657,471	549,616 656,420
Total For Program - Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program				1,206,201	1,206,036
State Rural Hospital Flexibility Program	93.241	400 400 400 400 400	1 U2WRH33300-01-00 4 H54RH00042-19-02 5 U2WRH33300-04-00 5 U2WRH33300-05-00 6 U2WRH33300-03-01	44,473 (8,279) 426,395 420,855 512	36,521 - 406,519 350,023 -
Total For Program - State Rural Hospital Flexibility Program				883,956	793,063
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	400 400 400 400 400 400 400 400 400 400	1H79TI084538-01 5 H79SM080232-05 5H79SM082113-02 5H79SM082113-03 5H79SM082113-04 5H79SM085313-02 5H79TI084538-02 6H79TI084538-03 H79SM085313-03M001 H79SM089093	(38,545) 670,353 (967) 21,405 6,456 74,662 484,663 645,807 75,611 1,332,529	- 657,051 - - - 74,662 132,920 194,098 75,611 1,296,949

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				Federal Awards Expended	Passed Through To Subrecipients
		410	1 H79FG001161-01	215,606	-
		410	1H79SM086058-01	92,106	-
		410	1H79SM087259-01	79,409	68,476
		410	1H79SM087496-01	47,182	-
		410	3H79SM086058-01S1	502,000	348,000
		410	5H79SM082113-02	1,000	-
		410	5H79SM082113-03	813,036	-
		410	5H79SM082113-04	27,058	-
		410	5H79SM082699-02	30,000	-
		410	5H79SM082699-03	1,310,170	-
		410	5H79SM082699-04	162,193	-
		410	5H79SM085313-02	118,909	-
		410	5H79TI084179-02	323,120	153,431
		410	5H79TI084179-03	414,690	388,804
		410	6H79SM080975-05M001	42,145	-
		410	H79SM085313-03M001	37,778	-
		410	SC-3039.1-XX-01	27,139	5,000
		410	SC-3039.2-IN-01	140,120	-
		700	1H79SM085313-01	29,652	-
		700	1H79SM087496-01	2,115,953	1,527,858
		700	5H79SM080975-02	144,412	-
		700	5H79SM080975-03	76,644	-
		700	5H79SM080975-04	(44,366)	-
		700	5H79SM084660-03	121,005	-
		700	5H79SM085313-02	865,944	508,441
		700	6H79SM080975-05M001	747,721	715,238
		700	H79SM084660	70,218	50,957
		700	H79SM085313-03M001	602,728	391,385
Total For Program - Substance Abuse and Mental Health Services Projects of Regional and National Significance				12,385,546	6,588,881
Universal Newborn Hearing and Screening	93.251	400	2 H61MC23640-09-00	(20,006)	-
		400	2 H61MC23640-13-00	3,860	-
		400	5 H61MC23640-10-00	3,043	-
		400	5 H61MC23640-11-00	(28,366)	350
		400	5 H61MC23640-12-00	283,591	20,000
Total For Program - Universal Newborn Hearing and Screening				242,122	20,350

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				Federal Awards Expended	Passed Through To Subrecipients
Covid 19 Immunization Cooperative Agreements	93.268	400	6 NH23IP922631-01-01	(1,645,029)	6,288
		400	6 NH23IP922631-02-02	460,697	5,968
		400	6 NH23IP922631-02-03	9,874,469	7,296,355
		400	6 NH23IP922631-02-04	1,478,991	70,043
Subtotal For Program - Covid 19 Immunization Cooperative Agreements				10,169,128	7,378,654
Immunization Cooperative Agreements	93.268	400	Noncash Assistance	113,772,098	-
		400	1 NH23IP922631-01-00	(51,383)	-
		400	5 NH23IP922631-02-00	(65,951)	-
		400	5 NH23IP922631-03-00	29,310	17,189
		400	5 NH23IP922631-04-00	2,530,996	414,697
		400	5 NH23IP922631-05-01	7,405,615	-
Subtotal For Program - Immunization Cooperative Agreements				123,620,685	431,886
Total For Program - Immunization Cooperative Agreements				133,789,813	7,810,540
Viral Hepatitis Prevention and Control	93.270	400	1 NU51PS005165-01-00	10,139	-
		400	5 NU51PS005165-02-00	49,633	16,918
		400	5 NU51PS005165-03-00	395,673	-
		400	5 NU51PS005165-04-00	23,563	-
Total For Program - Viral Hepatitis Prevention and Control				479,008	16,918
Drug Abuse and Addiction Research Programs	93.279	22	5UG1DA050070-05	531	-
Total For Program - Drug Abuse and Addiction Research Programs				531	-
Teenage Pregnancy Prevention Program	93.297	400	5 TP1AH000241-02-00	48,296	46,317
		400	5 TP1AH000241-03-00	298,323	279,655
Total For Program - Teenage Pregnancy Prevention Program				346,619	325,972
Small Rural Hospital Improvement Grant Program	93.301	400	5 H3HRH00003-21-00	141,106	-
		400	H3HRH00003-22-00	194,131	185,435
Total For Program - Small Rural Hospital Improvement Grant Program				335,237	185,435

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				Federal Awards Expended	Passed Through To Subrecipients
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	(1,250)	-
Total For Program - PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)				(1,250)	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	400	1 NU50DD000088-01-00	(7,322)	-
		400	5 NU50DD000088-02-00	16,252	-
		400	5 NU50DD000088-03-00	80,532	-
		400	5 NU50DD000088-04-00	154,755	-
Total For Program - Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program				244,217	-
Covid 19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	400	6 NU50CK000503-01-04	813,512	-
		400	6 NU50CK000503-01-05	29,753,132	29,906
		400	6 NU50CK000503-01-06	26,066	-
		400	6 NU50CK000503-02-03	84,756	-
		400	6 NU50CK000503-02-04	24,209,530	12,257,242
		400	6 NU50CK000503-02-06	5,587,512	197,500
		400	6 NU50CK000503-02-08	232,668	-
		400	6 NU50CK000503-03-01	3,352,643	207,746
		400	6 NU50CK000503-03-01	5,215,124	1,187,334
		400	6 NU50CK000503-04-04	1,150,939	-
Subtotal For Program - Covid 19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				70,425,882	13,879,728
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	60	6 NU50CK000503-01-05	500,000	-
		351	5 NU50CK000503-04-00	420	-
		400	1 NU50CK000503-01-00	2,154	-
		400	3U50CK000395-01S1	(3,314)	-
		400	3U50CK000395-02S1	3,314	-
		400	5 NU50CK000503-02	55,739	-
		400	5 NU50CK000503-03-00	168,071	-

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				Federal Awards Expended	Passed Through To Subrecipients
		400	5 NU50CK000503-04-00	1,035,146	40,116
		400	5 NU50CK000503-05-00	1,866,437	-
Subtotal For Program - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				3,627,967	40,116
Total For Program - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				74,053,849	13,919,844
State Health Insurance Assistance Program	93.324	210	90SAPG0103-03-00	343,713	-
		210	90SAPG0103-04-00	686,153	-
		210	90SAPG0103-05-00	53,476	-
		210	90SHPH0020-01-00	39,716	-
Total For Program - State Health Insurance Assistance Program				1,123,058	-
Behavioral Risk Factor Surveillance System	93.336	400	1 NU58DP006874-01	2,101	-
		400	5 NU58DP006874-02-00	1,534	-
		400	5 NU58DP006874-03-00	11,479	-
		400	5 NU58DP006874-03-00	1,823,196	-
Total For Program - Behavioral Risk Factor Surveillance System				1,838,310	-
Covid 19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	400	1 NU90TP922179-01-00	8,004,755	7,324,488
		400	1 NU90TP922220-01-00	670,159	670,159
Subtotal For Program - Covid 19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				8,674,914	7,994,647
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	400	6 NU90TP922084-01-03	(3,579)	-
Subtotal For Program - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				(3,579)	-
Total For Program - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				8,671,335	7,994,647
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367	36	1U18FD006383-01	29,373	-
		400	5U18FD006383-04	(5,916)	-

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				Federal Awards Expended	Passed Through To Subrecipients
		400	5U18FD006383-05	150,173	-
		400	5U2FFD008091-01	76,064	-
Total For Program - Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs				249,694	-
ACL Independent Living State Grants	93.369	497	2201INILSG-02	11,359	-
		497	2201INISPH-00	83,383	63,652
		497	2301INILSG-01	300,783	-
		497	2401INILSG-01	58,884	-
Total For Program - ACL Independent Living State Grants				454,409	63,652
National and State Tobacco Control Program	93.387	400	5 NU58DP006788-03-00	6,610	-
		400	5 NU58DP006788-05-00	55,460	-
		400	NU58DP006788-04-00	1,758,683	-
Total For Program - National and State Tobacco Control Program				1,820,753	-
Covid 19 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	7,598,602	4,811,963
Total For Program - Covid 19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises				7,598,602	4,811,963
The State Flexibility to Stabilize the Market Grant Program	93.413	210	PRPPR210150-01-00	312,631	-
Total For Program - The State Flexibility to Stabilize the Market Grant Program				312,631	-
The National Cardiovascular Health Program	93.426	400	1 NU58DP007472-01-00	706,352	186,919
		400	5 NU58DP006525-05-00	249,953	113,978
		400	NU58DP006525-04-00	(12,480)	-
Total For Program - The National Cardiovascular Health Program				943,825	300,897

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				Federal Awards Expended	Passed Through To Subrecipients
Every Student Succeeds Act/Preschool Development Grants	93.434	501 501 700	90TP0089-01-00 90TP0089-02-00 90TP0089-02-00	44,923 137,830 2,001,499	179 23,492 -
Total For Program - Every Student Succeeds Act/Preschool Development Grants				2,184,252	23,671
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436	400 400 400	1 NU58DP007655-01-00 5 NU58DP006640-05-00 6 NU58DP006640-01	168,789 94,762 102,640	41,183 31,812 70,125
Total For Program - WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)				366,191	143,120
ACL Assistive Technology	93.464	497 497 497 497	2201INATPH-00 2201INATSG-01 2301INATSG-01 2401INATSG-03	38,364 62,202 262,874 126,864	- - 136,127 -
Total For Program - ACL Assistive Technology				490,304	136,127
Title IV-E Prevention Program	93.472	502 502	2401INPSGP 2301INPSGP	15,555,464 5,026,436	- -
Total For Program - Title IV-E Prevention Program				20,581,900	-
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478	400 400 400	1 NU58DP006695-01-00 5 NU58DP006695-03-00 5 NU58DP006695-05-00	(1,599) (26,625) 310,604	- - -
Total For Program - Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees				282,380	-
Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	93.497	32	220IINFSC6	813,843	788,856
Total For Program - Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports				813,843	788,856
MaryLee Allen Promoting Safe and Stable Families Program	93.556	502 502 502	2001INFFTA 2201INPKIN 2301INFPCV	1,490,773 104,747 91,707	- - -

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				Federal Awards Expended	Passed Through To Subrecipients
		502	2301INFPSS	675,000	-
		502	2301INPKIN	90,619	-
		502	2402INFPCV	283,957	-
		502	2401INFPSS	3,806,741	-
Total For Program - MaryLee Allen Promoting Safe and Stable Families Program				6,543,544	-
Temporary Assistance for Needy Families	93.558	400	2301INTANF	1,655,667	855,381
		400	2401INTANF	1,888,395	705,886
		500	2001INTANF	37,266	-
		500	2101INTANF	14,164,356	-
		500	2201INTANF	12,182,866	-
		500	2301INTANF	24,580,674	44,781
		500	2401INTANF	10,083,934	758,679
		502	2301INTANF	15,882,050	-
		502	2401INTANF	21,293,962	-
		510	2301INTANF	5,382,254	5,052,147
		510	2401INTANF	17,889	-
Total For Program - Temporary Assistance for Needy Families				107,169,313	7,416,874
Child Support Services	93.563	22	2401INSCSS	8,031,363	-
		502	1604INCEST	51,242	-
		502	1704INCEST	133,750	-
		502	1804INCEST	49,124	-
		502	2001INCEST	48,950	-
		502	2101INCEST	74,475	-
		502	2101INCSES	(3,546,193)	(10,390)
		502	2201INCEST	3,801,062	3,801,062
		502	2201INCSES	3,524,558	(11,245)
		502	2301INCEST	3,854,948	3,854,948
		502	2401INSCSS	43,710,131	27,586,676
		502	2301INCSES	18,439,907	7,188,995
Total For Program - Child Support Services				78,173,317	42,410,046
Covid 19 Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	500	2001INRSOC	23,957	-
Subtotal For Program - Covid 19 Refugee and Entrant Assistance State/Replacement Designee Administered Programs				23,957	-

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Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	400	2401INRCMA	599,923	367,658
		400	2301INRCMA	354,073	247,698
		500	2201INRCMA	390,933	-
		500	2201INRSSS	2,626,478	2,492,229
		500	2301INRSSS-07	487,044	402,220
		500	2401INRSSS	202,637	165,268
		500	2401INRCMA	20,310,899	-
		500	2301INRCMA	3,907,669	-
		700	2101INRSSS	41,505	41,505
		700	2201INRSSS	1,542,174	1,279,810
		700	2301INRSSS-07	6,239	241,188
Subtotal For Program - Refugee and Entrant Assistance State/Replacement Designee Administered Programs				30,469,574	5,237,576
Total For Program - Refugee and Entrant Assistance State/Replacement Designee Administered Programs				30,493,531	5,237,576
CCDF Cluster					
Covid 19 Child Care and Development Block Grant	93.575	501	2101INCCC5	2,112,636	12,766
		501	2101INCDC6	244,091,188	(701,149)
Subtotal For Program - Covid 19 Child Care and Development Block Grant				246,203,824	(688,383)
Child Care and Development Block Grant	93.575	501	2001INCCDF	93	-
		501	2101INCCDF	5,153,481	1,173,889
		501	2101INCSC6	1,945,750	(1,172,122)
		501	2201INCCDD	50,975,116	10,717,278
		501	2301INCCDD	130,658,350	5,358,957
		501	2401INCCDD	10,997,917	504,000
		501	2301INTANF	17,712,865	-
		501	2401INTANF	23,597,572	-
Subtotal For Program - Child Care and Development Block Grant				241,041,144	16,582,002
Total For Program - Child Care and Development Block Grant				487,244,968	15,893,619
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	501	2401INCCDF	26,181,999	-
		501	2401INCCDM	31,817,050	-

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		501	2301INCCDF	3,927,299	-
		501	2301INCCDM	34,248,850	-
Total For Program - Child Care Mandatory and Matching Funds of the Child Care and Development Fund				96,175,198	-
Total for Cluster - CCDF Cluster				583,420,166	15,893,619
State Court Improvement Program	93.586	22	2201INSCIP	376,031	70,383
		22	2301INSCIP	55,278	55,491
		22	2401INSCIP	390	-
Total For Program - State Court Improvement Program				431,699	125,874
Covid 19 Community-Based Child Abuse Prevention Grants	93.590	502	2002INBCC6	291,586	-
Subtotal For Program - Covid 19 Community-Based Child Abuse Prevention Grants				291,586	-
Community-Based Child Abuse Prevention Grants	93.590	502	2102INBCAP	1,100,836	-
		502	2202INBCAP	(59,085)	-
		502	2302INBCAP	418,000	-
Subtotal For Program - Community-Based Child Abuse Prevention Grants				1,459,751	-
Total For Program - Community-Based Child Abuse Prevention Grants				1,751,337	-
Grants to States for Access and Visitation Programs	93.597	502	2202INSAVP	12,119	-
		502	2302INSAVP	70,256	-
		502	2402INSAVP	155,227	-
Total For Program - Grants to States for Access and Visitation Programs				237,602	-
Chafee Education and Training Vouchers Program (ETV)	93.599	502	2202INCETV	(58,686)	-
		502	2301INCETV	1,321,734	-
		502	2402INCETV	862,975	-
Total For Program - Chafee Education and Training Vouchers Program (ETV)				2,126,023	-

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				Federal Awards Expended	Passed Through To Subrecipients
Head Start Cluster					
Head Start	93.600	501	05CD004098-02-00	63,925	13,198
		501	05CD004098-03-00	113,243	37,970
Total For Program - Head Start				177,168	51,168
Total for Cluster - Head Start Cluster				177,168	51,168
Adoption and Legal Guardianship Incentive Payments	93.603	502	2002INAIPP	2,104,491	-
		502	2102INAIPP	407,209	-
		502	2204INAIPP	(173,832)	-
Total For Program - Adoption and Legal Guardianship Incentive Payments				2,337,868	-
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	93.618	44	2101INPAVA-00	9,740	-
		44	2201INPAVA	45,869	-
Total For Program - Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems				55,609	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630	35	2101INSCDD-00	74,067	67,992
		35	2201INSCDD-02	548,029	157,485
		35	2201INSCPH-00	6,561	-
		35	2301INSCDD	159,943	129,580
		35	2401INSCDD-03	248,344	-
		44	1701INBSDD	(25,313)	-
		44	2201INPAPH-00	45,254	-
		44	2301INPADD-01	697,025	-
		44	2401INPADD	135,131	-
		258	2101INSCDD-00	131,888	131,888
		258	2201INSCDD-02	18,112	18,112
Total For Program - Developmental Disabilities Basic Support and Advocacy Grants				2,039,041	505,057
Developmental Disabilities Projects of National Significance	93.631	497	90DNIQ0010-05-01	307,411	-
Total For Program - Developmental Disabilities Projects of National Significance				307,411	-

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				Federal Awards Expended	Passed Through To Subrecipients
Children's Justice Grants to States	93.643	502	2001INCJA1	237,592	-
		502	2101INCJA1	265,268	-
		502	2203INCJA1	82,204	-
		502	2301INCJA1	11,254	-
Total For Program - Children's Justice Grants to States				596,318	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	502	2301INCWSS	1,438,389	-
		502	2401INCWSS	5,362,569	-
Total For Program - Stephanie Tubbs Jones Child Welfare Services Program				6,800,958	-
Foster Care Title IV-E	93.658	25	2401INFOST	779,609	396,857
		25	2301INFOST	289,027	289,027
		502	2001INFOST	(457)	-
		502	2101INFCGP	20,017,376	-
		502	2201INFCGP	3,600,853	-
		502	2402INFOST	68,721,574	-
		502	2201INFOST	(68,461)	-
		502	2301INFOST	20,050,692	-
		610	2401INFOST	56,117	-
Total For Program - Foster Care Title IV-E				113,446,330	685,884
Adoption Assistance	93.659	502	2301INADPT	16,424,229	-
		502	2401INADPT	72,366,990	-
		502	2201INADPT	(1,516)	-
Total For Program - Adoption Assistance				88,789,703	-
Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	93.664	503	2C2CMS331746-01-00	(356)	-
Total For Program - Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act				(356)	-
Social Services Block Grant	93.667	32	2302INSOSR	500,000	500,000
		400	2202INSOSR	52,243	52,243
		400	2302INSOSR	506,985	506,985
		400	2402INSOSR	4,367	4,367
		410	2302INSOSR	284,963	284,963

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				Federal Awards Expended	Passed Through To Subrecipients
		410	2402INSOSR	3,327,466	3,327,466
		497	2302INSOSR	4,237,737	-
		497	2402INSOSR	3,740,799	-
		498	2202INSOSR	4,218,936	3,953,431
		498	2302INSOSR	3,949,258	4,245,216
		498	2402INSOSR	875,286	653,598
		501	2202INSOSR	40,408	-
		501	2302INSOSR	89,783	89,783
		502	2202INSOSR	55,987	-
		502	2302INSOSR	5,144,871	-
		502	2402INSOSR	7,681,957	-
		615	2302INSOSR	1,598,419	-
		615	2402INSOSR	1,846,493	-
Total For Program - Social Services Block Grant				38,155,958	13,618,052
Covid 19 Child Abuse and Neglect State Grants	93.669	502	2101INNCC6	1,074,841	-
Subtotal For Program - Covid 19 Child Abuse and Neglect State Grants				1,074,841	-
Child Abuse and Neglect State Grants	93.669	502	1901INNCAN	255,437	-
		502	2001INNCAN	68,114	-
		502	2101INNCAN	1,333	-
		502	2201INNCAN	1,140,941	-
		502	2301INNCAN	2,203,044	-
Subtotal For Program - Child Abuse and Neglect State Grants				3,668,869	-
Total For Program - Child Abuse and Neglect State Grants				4,743,710	-
Covid 19 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	32	2101INFVC6	722,569	691,269
		32	2201INFVC6	2,356,876	2,327,612
Subtotal For Program - Covid 19 Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				3,079,445	3,018,881
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	32	2001INFVC3	(38)	-
		32	2101INFVPS	(793)	-
		32	2201INFVPS	903,071	877,120
		32	2301INFVPS	1,205,419	1,146,317

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				Federal Awards Expended	Passed Through To Subrecipients
		32	G-1201INFVPS	(2,894)	(2,894)
		32	G-1401INFVPS	(3,896)	-
Subtotal For Program - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				2,100,869	2,020,543
Total For Program - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				5,180,314	5,039,424
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	502	2202INCILP	2,258,709	-
		502	2302INCILP	3,049,088	-
		502	2402INCILP	1,390,519	-
Total For Program - John H. Chafee Foster Care Program for Successful Transition to Adulthood				6,698,316	-
Maternal Opioid Misuse Model	93.687	405	2A2CMS331764	388,578	-
		405	2A2CMS331764-01-00	84,404	-
		405	2A2CMS331764-02-00	42,408	-
		405	2A2CMS331764-04-00	196,694	-
		405	2A2CMS331764-05-00	371	-
Total For Program - Maternal Opioid Misuse Model				712,455	-
Covid 19 Elder Abuse Prevention Interventions Program	93.747	498	2101INAPC6-00	284,995	1,602
		498	2101INLOC5-00	38,660	-
		498	2201INLOC6-00	87,314	-
Subtotal For Program - Covid 19 Elder Abuse Prevention Interventions Program				410,969	1,602
Elder Abuse Prevention Interventions Program	93.747	498	2101INAPC5-00	287,968	-
Subtotal For Program - Elder Abuse Prevention Interventions Program				287,968	-
Total For Program - Elder Abuse Prevention Interventions Program				698,937	1,602
Children's Health Insurance Program	93.767	400	2205IN5021	1,107,405	-
		400	2305IN3002	28,882	-
		503	2105IN5021	(17,209,639)	-

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				Federal Awards Expended	Passed Through To Subrecipients
		503	2205IN5021	92,111,674	-
		503	2305IN3002	233,004,686	-
Total For Program - Children's Health Insurance Program				309,043,008	-
Medicaid Cluster					
State Medicaid Fraud Control Units	93.775	46	2301IN5050	1,838,528	-
		46	2401IN5050	4,340,855	-
Total For Program - State Medicaid Fraud Control Units				6,179,383	-
Covid 19 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	400	2305IN50C3	1,944,132	-
Subtotal For Program - Covid 19 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare				1,944,132	-
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	400	1705IN5000	12,212	-
		400	2305IN5000	782,775	-
		400	2305IN5002	93,306	-
		400	2305INPACT	5,335	-
		400	2405IN5000	5,802,106	-
		400	2405IN5002	174,471	-
		400	2405INPACT	172,008	-
		400	1705IN5001	9,159	-
Subtotal For Program - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare				7,051,372	-
Total For Program - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare				8,995,504	-
Medical Assistance Program	93.778	46	2305IN5ADM	26,428	-
		46	2405IN5ADM	72,846	-
		60	2305IN5ADM	330,068	-
		60	2405IN5ADM	265,376	-
		400	1905INIMPL	(1,174)	-
		400	2005INSMAP	(4,194)	-
		400	2005INIMPL	(9,577)	-
		400	2105IN5ADM	(345,794)	(37,534)
		400	2205IN5ADM	31,846	-
		400	2305IN5001	2,698,983	-

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				Federal Awards Expended	Passed Through To Subrecipients
		400	2305IN5ADM	2,549,395	1,359,042
		400	2405IN5ADM	2,127,767	-
		502	2105IN5ADM	119,329	-
		502	2305IN5ADM	1,191,756	-
		502	2405IN5ADM	4,742,016	-
		503	2205IN5ADM	51	-
		503	2205INIMPL	(12,281)	-
		503	2305IN5ADM	74,911,074	523,125
		503	23HIPAD	4,675,261	-
		503	23HIPAST 23	2,542,306,421	-
		503	2305INIMPL	13,541	-
		503	2405IN5MAP	10,467,433,577	-
		503	2405IN5ADM	250,317,189	993,092
		503	24HIPAD	16,306,338	-
		615	2405IN5ADM	127,089	-
		700	2305IN5ADM	2,705,340	-
		700	2405IN5ADM	7,300,016	-
Total For Program - Medical Assistance Program				13,379,878,687	2,837,725
Total for Cluster - Medicaid Cluster				13,395,053,574	2,837,725
Opioid STR	93.788	22	1H79TI081689-01	42,421	37,876
		22	5H79TI083279-02	(1,655,082)	(1,655,082)
		22	H79TI085779-02	3,233,635	3,233,635
		400	5H79TI083279-02	1,514,894	-
		410	1H79TI083279-01	(10,889)	-
		410	1H79TI085779-01	15,220,961	4,768,462
		410	5H79TI083279-02	1,277,537	894,099
		410	H79TI085779-02	14,021,380	4,091,398
		615	5H79TI083279-02	84,388	-
Total For Program - Opioid STR				33,729,245	11,370,388
Money Follows the Person Rebalancing Demonstration	93.791	498	1LICMS300150-01	27,009,958	-
Total For Program - Money Follows the Person Rebalancing Demonstration				27,009,958	-
ACL Assistive Technology State Grants for Protection and Advocacy	93.843	44	2301INPAAT-01	23,369	-
Total For Program - ACL Assistive Technology State Grants for Protection and Advocacy				23,369	-

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Covid 19 Maternal, Infant and Early Childhood Home Visiting Grant	93.870	400	1 X11MC41932-01-00	125,776	-
		400	6 X11MC45282-01-00	256,150	-
		502	6 X11MC45282-01-00	502,600	-
Subtotal For Program - Covid 19 Maternal, Infant and Early Childhood Home Visiting Grant				884,526	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	400	1 X10MC321900100	(18)	-
		400	1 X10MC43580-01-00	1,177,880	-
		400	1 X10MC46864-01-00	2,015,505	93,231
		400	1 X10MC50300-01-00	50,704	-
		502	1 X10MC43580-01-00	2,592,074	-
		502	1 X10MC46864-01-00	3,956,339	-
		502	1 X10MC50300-01-00	37,899	-
		502	1 X11MC41932-01-00	223,021	-
Subtotal For Program - Maternal, Infant and Early Childhood Home Visiting Grant				10,053,404	93,231
Total For Program - Maternal, Infant and Early Childhood Home Visiting Grant				10,937,930	93,231
State Grants for Protection and Advocacy Services	93.873	44	2301INPATB-01	58,382	-
		44	2401INPATB	75,183	-
Total For Program - State Grants for Protection and Advocacy Services				133,565	-
National Bioterrorism Hospital Preparedness Program	93.889	385	5 U3REP190595-04-00	232,412	-
		400	5 U3REP190595-02-00	413,960	359,225
		400	5 U3REP190595-04-00	669,852	328,762
		400	5 U3REP190595-05-00	3,150,669	2,385,913
		400	6 U3REP190595-03-01	321,702	339,250
Total For Program - National Bioterrorism Hospital Preparedness Program				4,788,595	3,413,150
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	400	1 NU58DP006319-01-00	(35)	-
		400	1 NU58DP007166-01-00	809,602	550,140

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				Federal Awards Expended	Passed Through To Subrecipients
		400	5 NU58DP006319-05-00	(5,682)	-
		400	5 NU58DP007166-02-00	2,334,529	676,737
Total For Program - Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations				3,138,414	1,226,877
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912	400	5 U2WRH33300-02-00	8,450	-
		400	GA142898-01-00	372,698	369,280
Total For Program - Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement				381,148	369,280
Grants to States for Operation of State Offices of Rural Health	93.913	400	2 H95RH00136-30-00	(1,884)	-
		400	5 H95RH00136-31-00	117,638	19,551
		400	5 H95RH00136-32-00	173,581	10,686
Total For Program - Grants to States for Operation of State Offices of Rural Health				289,335	30,237
HIV Care Formula Grants	93.917	400	2 X07HA00033-32-00	(785,369)	-
		400	2 X08HA31247-06-00	982,255	-
		400	2 X08HA31247-07-00	3,093,466	-
		400	2 X09HA33913-04-00	1,416,741	-
		400	5 X07HA00033-33-00	13,785,156	-
		400	5 X07HA00033-34	821,750	-
		400	61910 2021 Ryan White HIV	91,213	91,213
Total For Program - HIV Care Formula Grants				19,405,212	91,213
HIV Prevention Activities Health Department Based	93.940	400	5 NU62PS924556-05-00	3,454,288	1,525,187
		400	5 NU62PS924617-02-00	1,156,467	1,124,162
		400	5 NU62PS924617-04-00	964,520	906,303
		400	NU62PS924617-02-00	100	-
Total For Program - HIV Prevention Activities Health Department Based				5,575,375	3,555,652
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	400	1 NU62PS924766-01-00	56,832	53,439
		400	5 NU62PS924590-02-00	30,795	-

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				Federal Awards Expended	Passed Through To Subrecipients
		400	5 NU62PS924590-03-00	88,489	25,805
		400	5 NU62PS924766-02-00	242,826	243,349
		400	5 NU62PS924766-03	144,083	144,083
		400	NU62PS924590-04	417,197	9,971
Total For Program - Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance				980,222	476,647
Assistance Programs for Chronic Disease Prevention and Control	93.945	400	1 NU58DP007742-01-00	31,314	31,314
Total For Program - Assistance Programs for Chronic Disease Prevention and Control				31,314	31,314
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	400	1 NU38DP000007-01-00	(758)	-
		400	1 NU58DP007268-01-00	65,540	61,792
		400	1 U01DP006580-01-00	117	-
		400	5 NU38DP000007-02-00	10,744	-
		400	5 NU58DP007268-02-00	70,622	-
		400	5 U01DP006580-02-00	12,426	-
		400	5 U01DP006580-03-00	85,296	-
		400	5 U01DP006580-04-00	11,241	-
		400	N U38DP000007-05-00	37,918	14,500
		400	NU58DP007696	123,097	7,142
Total For Program - Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs				416,243	83,434
Block Grants for Community Mental Health Services	93.958	410	1B09SM084000-01	6,455,368	232,033
		410	1B09SM085386-01	3,456,062	-
		410	1B09SM085914-01	29,984	29,984
		410	1B09SM086006-01	4,100,013	2,033,945
		410	1B09SM087290-01	613,242	-
		410	1B09SM087357-01	12,234,543	6,454,391
		410	1B09SM089622-01	1,166,103	-
Total For Program - Block Grants for Community Mental Health Services				28,055,315	8,750,353
Block Grants for Prevention and Treatment of Substance Abuse	93.959	400	1B08TI084642-01	182,500	182,500
		400	1B08TI085804-01	57,000	57,000
		410	1B08TI083072-01	(15)	-
		410	1B08TI083532-01	9,803,779	2,598,953
		410	1B08TI083939-01	6,010,145	1,974,195

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		410	1B08TI084578-01	32,480	32,480
		410	1B08TI084642-01	4,166,899	2,246,679
		410	1B08TI085804-01	29,867,629	22,103,355
		410	B08TI087036	997,665	-
Total For Program - Block Grants for Prevention and Treatment of Substance Abuse				51,118,082	29,195,162
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	385	NE11OE000109-01-00	240,834	-
		400	NE11OE000109-01-00	4,216,276	-
Total For Program - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health				4,457,110	-
Covid 19 Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	400	NH25PS005139-05-01	2,281,967	1,852,327
Subtotal For Program - Covid 19 Sexually Transmitted Diseases (STD) Prevention and Control Grants				2,281,967	1,852,327
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	400	1 NH25PS005191-01-00	(20,081)	-
		400	5 NH25PS004337-04-00	2,359	-
		400	5 NH25PS005139-04	185,075	55,925
		400	5 NH25PS005139-05	1,871,746	115,345
		400	5 NH25PS005191-02-00	(634)	-
		400	5 NH25PS005191-03-00	3,892	-
		400	5 NH25PS005191-04-00	128,578	-
		400	5 NH25PS005191-05-00	250,108	-
		400	NH25PS005139-03-01	349,861	118,963
Subtotal For Program - Sexually Transmitted Diseases (STD) Prevention and Control Grants				2,770,904	290,233
Total For Program - Sexually Transmitted Diseases (STD) Prevention and Control Grants				5,052,871	2,142,560

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981	400 700	1 NU58DP007314-01-04 1 NU58DP007314-01-04	273,659 7,200	176,016 -
Total For Program - Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools				280,859	176,016
Mental Health Disaster Assistance and Emergency Mental Health	93.982	410	1H07SM089512-01	138,391	133,312
Total For Program - Mental Health Disaster Assistance and Emergency Mental Health				138,391	133,312
Cooperative Agreements for Diabetes Control Programs	93.988	400	1 NU58DP007401-01-00	633,188	108,815
Total For Program - Cooperative Agreements for Diabetes Control Programs				633,188	108,815
Preventive Health and Health Services Block Grant	93.991	400 400 400 400	1 NB01OT009350-01 1 NB01OT009408-01-00 1 NB01OT009487-01-00 NB01TO000059-01-0	51,779 251,026 984,342 1,375,223	- 62,170 212,659 228,900
Total For Program - Preventive Health and Health Services Block Grant				2,662,370	503,729
Maternal and Child Health Services Block Grant to the States	93.994	32 400 400 400 400 400 400	1 B04MC45212-01-00 6 B04MC32539-01-05 6 B04MC33836-01-04 6 B04MC40130-01-02 1 B04MC45212-01-00 1 B04MC47414-01-00 6 B04MC52921-01-01	61,532 (26,112) (176) 28,675 4,341,230 8,174,301 55,387	- - - - 1,431,266 2,568,106 -
Total For Program - Maternal and Child Health Services Block Grant to the States				12,634,837	3,999,372

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention	93.998	400 400	1 NUR3DD000111-01-00 NUR3DD000111-02-00	158,016 149,424	- -
Total For Program - Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention				307,440	-
Total - U.S. Department of Health and Human Services				15,337,815,225	251,829,290
<u>U.S. Corporation for National and Community Service</u>					
AmeriCorps State Commissions Support Grant	94.003	510 510	19CAHIN001 22CACIN001	5,423 567,571	- 7,500
Total For Program - AmeriCorps State Commissions Support Grant				572,994	7,500
AmeriCorps State and National 94.006	94.006	400 510 510 510 510 510 510 510 510 510 719	23ACCIN001 21AFCIN001 21AFCIN001 21ACCIN001 21AFCIN002 21AFCIN002 22FXCIN001 22FXCIN001 23ACCIN001 22FXCIN001	78,168 1,467,248 1,373,138 1,389,481 446,575 74,999 262,040 67,595 548,941 353,414	- 1,467,248 1,373,138 1,389,481 446,575 74,999 262,040 67,595 548,941 -
Total For Program - AmeriCorps State and National 94.006				6,061,599	5,630,017
AmeriCorps Commission Investment Fund 94.008	94.008	510	22TACIN001	72,057	-
Total For Program - AmeriCorps Commission Investment Fund 94.008				72,057	-
Total - U.S. Corporation for National and Community Service				6,706,650	5,637,517
<u>U.S. Social Security Administration</u>					
Disability Insurance/SSI Cluster					
Social Security Disability Insurance	96.001	405 405 405	2004INDI00 2104INDI00 2204INDI00	(120) 561 15,264	- - -

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		405	2304IND100	14,281,127	-
		405	2404IND100	26,953,784	-
Total For Program - Social Security Disability Insurance				41,250,616	-
Total for Cluster - Disability Insurance/SSI Cluster				41,250,616	-
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009	44	6 PAB19020368-01-03	552	-
		44	5 SPS18000021-05-00	21,224	-
		44	6 PAB19020368-01-05	51,010	-
		44	1 SPS23000078-01-00	591,209	-
Total For Program - Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries				663,995	-
Total - U.S. Social Security Administration				41,914,611	-
<u>U.S. Department of Homeland Security</u>					
Non-Profit Security Program	97.008	385	EMW-2020-UA-00008-S01	342,557	342,557
		385	EMW-2021-UA-00031	1,432,405	1,432,405
		385	EMW-2022-UA-00057-S01	2,469,625	2,413,973
		385	EMW-2023-UA-00084	282,973	146,265
Total For Program - Non-Profit Security Program				4,527,560	4,335,200
Boating Safety Financial Assistance	97.012	300	3322FAS220118	89,697	-
		300	3323FAS170118	720,047	26,370
		300	3324FAS170118	523,085	28,125
Total For Program - Boating Safety Financial Assistance				1,332,829	54,495
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	300	EMC-2022-CA-00004	515	-
		300	EMC-2023-GR-05009	248,005	-
Total For Program - Community Assistance Program State Support Services Element (CAP-SSSE)				248,520	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	103	4515DRINP0000001	48,445	-
		385	DR4363IN	11,028	-
		385	DR4363IN	425,521	333,525

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		385	4515DRINP0000001	28,186,585	28,013,261
		385	DR4704 IN P5	9,514,974	9,503,854
		405	4515DRINP0000001	6,801,668	-
Total For Program - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				44,988,221	37,850,640
Hazard Mitigation Grant	97.039	385	4515DRINP5SIN500	196,021	189,944
		385	FEMA-4363-DR-IN	365,456	191,097
Total For Program - Hazard Mitigation Grant				561,477	381,041
National Dam Safety Program	97.041	300	EMC-2020-GR-00005	(34)	-
		300	EMC-2022-GR-00004-S01	15,752	-
		300	EMC-2023-GR-05018	3,844	-
Total For Program - National Dam Safety Program				19,562	-
Emergency Management Performance Grants	97.042	110	EMC-2022-EP-00005	32,638	-
		110	EMC-2023-EP-00006	39,432	-
		385	EMC-2020-EP-00001-S01	375	-
		385	EMC-2021-EP-00004	267,063	-
		385	EMC-2021-EP-00013-S01	463,629	368,555
		385	EMC-2022-EP-00005	3,990,373	2,349,911
		385	EMC-2023-EP-00006	3,874,343	2,577,092
Total For Program - Emergency Management Performance Grants				8,667,853	5,295,558
State Fire Training Systems Grants	97.043	385	EMW-2022-GR-00156	10,165	-
Total For Program - State Fire Training Systems Grants				10,165	-
Assistance to Firefighters Grant	97.044	385	EMW-2020-FG-11516	164,149	-
		385	EMW-2021-FG-07677	6,847	-
Total For Program - Assistance to Firefighters Grant				170,996	-
Cooperating Technical Partners	97.045	300	EMC-2018-CA-00008-S01	42,884	-
		300	EMC-2019-CA--00012	21,508	-
		300	EMC-2020-CA-00008-S01	270,193	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
		300	EMC-2021-CA-00009-10	732,448	-
		300	EMC-2022-CA-00020-S01	11,612	-
		300	EMC-2023-CA-05006	17,791	-
Total For Program - Cooperating Technical Partners				1,096,436	-
BRIC: Building Resilient Infrastructure and Communities	97.047	385	EMC-2018-PC-0007	(8,938)	(1,878)
		385	EMC-2019-PC-0003	925,334	887,394
		385	EMC-2020-PC-0002	58,596	58,596
		385	EMC-2020-BR-038	107,204	82,483
		385	EMC-2021-BR-065	314,174	296,954
Total For Program - BRIC: Building Resilient Infrastructure and Communities				1,396,370	1,323,549
Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	97.050	8510	4515DRINSPLW	(547,680)	-
Total for Program - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs				(547,680)	-
Port Security Grant Program	97.056	300	EMW-2019-PU-00522	(15,994)	-
		300	EMW-2019-PU-00519	(5,644)	-
		300	EMW-2021-PU-00392	(196)	-
Total For Program - Port Security Grant Program				(21,834)	-
Homeland Security Grant Program	97.067	40	EMW-2023-SS-00077	52,243	-
		100	EMW-2020-SS-00009	84,388	-
		100	EMW-2021-SS-00032	413,839	-
		100	EMW-2022-SS-00064	68,182	-
		100	EMW-2023-SS-00077	81,316	-
		230	EMW-2022-SS-00064	144,825	-
		385	EMW-2020-SS-00009	97,772	97,134
		385	EMW-2021-SS-00032	1,132,059	1,046,609
		385	EMW-2022-SS-00064	4,188,822	4,153,866
		385	EMW-2023-SS-00077	884,128	884,128
Total For Program - Homeland Security Grant Program				7,147,574	6,181,737

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2023 to June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN	Business Unit - Note 5	Grant Number	Final SEFA Amounts	
				Federal Awards Expended	Passed Through To Subrecipients
Earthquake State Assistance	97.082	385	EMC-2022-CA-00002	24,624	-
		385	EMC-2023-GR-05002	606	-
Total For Program - Earthquake State Assistance				25,230	-
Homeland Security Biowatch Program	97.091	400	06OHBIO00017-17-00	(1,441)	-
		495	06OHBIO00017-17-00	(952)	-
		495	06OHBIO00017-18-00	426,522	-
Total For Program - Homeland Security Biowatch Program				424,129	-
Total - U.S. Department of Homeland Security				70,047,408	55,422,220
GRAND TOTALS				22,673,811,690	3,035,160,010

STATE OF INDIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Scope of Schedule

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

Note 2. Basis of Presentation

- a. The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Indiana under programs of the federal government for the fiscal year ended June 30, 2024. 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* (Uniform Guidance). 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 State Comptroller. 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 Assistance Listing Number (ALN) information was obtained from beta.sam.gov website and the June 30, 2024 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 its 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, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with the exception of ALN 21.019, which follows criteria determined by the U.S. Department of Treasury for allowability of costs. Under these principles, 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* (Uniform Guidance) 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	\$728,113,741
Indiana University	\$1,081,779,267
Indiana State University	\$59,798,079
Ball State University	\$153,259,717
Vincennes University	\$30,210,823
University of Southern Indiana	\$37,068,469
Ivy Tech Community College	\$174,703,253
Indiana Finance Authority	\$589,676,627
Indiana Economic Development Corporation	\$15,023,208
Indiana Housing and Community Development Authority	\$722,426,324
	<hr/>
	\$3,592,059,508

Note 5. State Agencies

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

<u>Agency Name</u>	<u>BU</u>
Arts Commission	705
Adjutant General	110
Attorney General, Office of the	46
Alcohol and Tobacco Commission	230
Board of Animal Health	351
School for the Blind and Visually Impaired	550
Commission on Court Appointed Attorneys	25
Commission for Higher Education	719
Criminal Justice Institute	32
Civil Rights Commission	258
Department of Child Services	502

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

<u>Agency Name</u>	<u>BU</u>
Department of Environmental Management	495
Department of Homeland Security	385
Department of Natural Resources	300
Department of Administration	61
Department of Correction	615
Department of Education	700, 718
Department of Health	400
Department of Insurance	210
Department of Labor	225
Department of Transportation	800
School for the Deaf	560
Department of Toxicology	115
Department of Veterans Affairs	160
Department of Workforce Development	510, 8510
Family and Social Services Administration	405, 410, 415, 451, 497, 498, 500, 501, 503
Gaming Commission	190
Governor's Council for People with Disabilities	35
Governor's Workforce Cabinet	512
Office of Technology	67
Law Enforcement Training Board	103
Lieutenant Governor - Dept. of Agriculture	36, 37, 38
Management Performance Hub	60
Office of Energy Development	266
Prosecuting Attorneys Council	39
Protection and Advocacy Services Commission	44
Public Defender Council	610
Professional Licensing Agency	250
State Budget Agency	57
Supreme Court	22
State Library	730
State Police	100
Secretary of State	40, 63
Utility Regulatory Commission	200

Note 6. State Unemployment Insurance Benefits

State unemployment insurance benefits represent the funds from the United States Treasury/State Partnership Unemployment Insurance Trust Fund (Trust Fund) that are used to pay for unemployment benefits. The amount is net of overpayment recoupments of \$60,622,377.83 that were recovered during the fiscal year and deposited into the Trust Fund. The state also collects unemployment taxes from employers and deposits them in the Trust Fund to be used by the state for payment of unemployment benefits. This Trust Fund is accounted for within BU 8510 on the Schedule of Expenditures of Federal Awards.

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

Note 7. Noncash Assistance

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

<u>Program Title</u>	<u>Federal ALN</u>	<u>Noncash Assistance Expended</u>
National School Lunch Program (DOE)	10.555	\$53,144,077
Summer Food Service Program for Children (DOE)	10.559	34,354
Commodity Supplemental Food Program (DOH)	10.565	2,251,299
Emergency Food Assistance Program (Food Commodities) (DOH)	10.569	41,512,584
Donation of Federal Surplus Personal Property (DOA)	30.003	520,494
Immunization Grants (DOH)	93.268	<u>113,772,098</u>
Total Noncash Assistance Expended		<u>\$211,234,906</u>

STATE OF INDIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued:

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?	none reported
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 Listing Number	Name of Federal Program or Cluster	Opinion Issued
	Child Nutrition Cluster	Unmodified
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Qualified
	Food Distribution Cluster	Unmodified
10.646	Summer Electronic Benefit Transfer Program for Children	Unmodified
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Unmodified
17.225	Unemployment Insurance	Unmodified
	WIOA Cluster	Unmodified
20.205	Highway Planning and Construction	Unmodified
21.023	Emergency Rental Assistance Program	Unmodified
21.027	Coronavirus State and Local Fiscal Recovery Funds	Unmodified
21.029	Coronavirus Capital Projects Fund	Unmodified

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

Assistance Listing Number	Name of Federal Program or Cluster	Opinion Issued
66.605	Performance Partnership Grants	Qualified
84.010	Title I Grants to Local Educational Agencies	Qualified
	Special Education Cluster	Qualified
84.048	Career and Technical Education - Basic Grants to States	Unmodified
84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States	Unmodified
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	Qualified
84.425	COVID-19 - Education Stabilization Fund	Qualified
93.268	Immunization Cooperative Agreements	Unmodified
93.323	Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	Unmodified
93.558	Temporary Assistance for Needy Families	Qualified
93.563	Child Support Services	Unmodified
93.575	Child Care and Development Block Grant	Unmodified
93.659	Adoption Assistance	Unmodified
93.667	Social Services Block Grant	Unmodified
93.767	Children's Health Insurance Program	Unmodified
	Medicaid Cluster	Unmodified
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Qualified
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$34,010,718

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2024-001

Subject: Unemployment Compensation Fund Financial Statements
Audit Findings: Material Weakness, Noncompliance

Condition and Context

The Indiana Department of Workforce Development (DWD) included pending waivers of \$117,088,475 in its accounts receivable balance. The pending waivers, intended for claimant overpayments relating to the pandemic programs, have been provided to the DWD and are awaiting approval from the IT Staff. This caused a \$40,335,699 overestimation of the Federal Payable, which subsequently understated the Allowance for Doubtful Accounts balance. These amounts, by definition, are not receivable and should not be included in the accounts receivable balance or the estimation of the federal payable amount. This error resulted in an overstatement to Accounts Receivable of \$117,088,475, an overstatement to Federal Payable of \$40,335,699, and an understatement to the Allowance for Doubtful Accounts of \$40,335,699.

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

The DWD elected to make a revision to their Unemployment Compensation Fund (UCF) financial statements and to correct the Accounts Receivable, Federal Payable, and Allowance for Doubtful Accounts balances.

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.

Internal 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 related to the UCF financial statements as described in the DWD's Corrective Action Plan for the finding in the immediately prior audit report was not yet fully implemented to ensure the accuracy of the amounts provided for inclusion in the State's financial statements. The prior audit finding number was 2023-001.

Effect

The lack of an established system of internal controls over the UCF financial statements enabled the inclusion of errors in the State's financial statements. The financial statements contained the errors identified in the *Condition and Context*. In addition, a similar finding over the UCF financial statements was reported in the immediately prior audit report.

Views of Responsible Officials

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

FINDING 2024-002

Subject: ARPA Errors

Audit Findings: Material Weakness, Noncompliance

Condition and Context

The Indiana Department of Education (IDOE) incorrectly recorded program activity for the American Rescue Plan Act (ARPA) Emergency Assistance to Non-Public Schools federal program in PeopleSoft, the State's financial management system. Funds were inappropriately reported in the Federal COVID-19 special revenue fund instead of the ARPA-Economic Stimulus Plan special revenue fund. This entry occurred in fiscal year 2023.

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(Continued)

During 2024, the IDOE initiated a journal entry in PeopleSoft to correct the prior year error; however, the adjustment was not successful in correcting all parts of the error. While compiling the 2024 financial statements, the Office of the State Comptroller (Comptroller) made further adjustments in the financial statements to correct the remaining errors in PeopleSoft. The effects on the separately compiled unearned revenue adjustment made to the ARPA fund for the cash advance given to the State in past years were not considered prior to the Comptroller making these additional adjustments.

The net of the adjustments in PeopleSoft and the subsequent adjustments in the financial statements resulted in an overstatement of unearned revenue and a related overstatement of fund balance of \$87.5 million.

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 as established by the Comptroller was not operating effectively related to the compilation of the financial statements. Additionally, the Comptroller did not provide adequate oversight of entries and adjustments made in PeopleSoft to ensure the accuracy of the amounts provided for inclusion in the State's financial statements.

Effect

Due to the lack of an effective system of internal controls, as well as inadequate oversight, errors were made in the State's financial system, and upon the attempt to correct those errors, additional problems were created. As a result, the State's financial statements 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.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2024-003

Subject: Social Services Block Grant (SSBG) - Reporting
Federal Agency: U.S. Department of Health and Human Services (HHS)
Federal Program: Social Services Block Grant (SSBG)
Assistance Listing Number: 93.667
Federal Award Numbers: 2202INSOSR, 2302INSOSR, 2402INSOSR
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Other Matters

Condition and Context

The Social Services Block Grant (SSBG) program is subject to several reporting requirements which the Indiana Department of Child Services (DCS) is responsible for complying with. During our audit of these reporting requirements, we identified the deviations and exceptions noted below.

Annual SF-425 Financial Reports (FFRs)

The management of the DCS had designed and implemented a system of internal controls over the FFRs. The DCS indicated that a member of management prepared the Annual FFRs and a second member of management reviewed them prior to submission.

Although we verified that the DCS was in compliance with the FFR reporting requirements, the DCS was unable to provide tangible audit evidence to support their review and approval process of the Annual FFR submissions.

Post-Expenditure Report

The management of the DCS had designed and implemented a system of internal controls over the Post-Expenditure Reports. The DCS advised that an employee prepared the Post-Expenditure Report, and a member of management reviewed the report prior to submission. However, the DCS was unable to provide tangible audit evidence to support their review and approval process over the Post-Expenditure Report.

A single Post-Expenditure Report was submitted to the federal administering agency, the Office of Community Services, an office within HHS during the audit period, which we tested for compliance with reporting requirements. We identified two key line items on the Report that were reported incorrectly:

- The number of eligible individuals who received services paid for in part or in whole with the SSBG federal funds was understated by 9,698.
- Total expenditures from the SSBG funds spent on providing protective services to children was overstated by \$118,224.

Federal Funding Accountability and Transparency Act (FFATA)

The DCS, as the direct recipient of the SSBG grants, was required to identify which, if any, subawards they have passed through to subrecipients that were subject to the reporting requirements under the FFATA. They were also required to report first-tier subawards that resulted in an obligation of \$30,000 or more to the FFATA Subaward Reporting System (FSRS).

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(Continued)

The DCS granted 42 subawards during the audit period that met or exceeded the \$30,000 threshold; each of which were reviewed for proper submission. Of the 42 subawards, 41 of those subawards totaling \$156,051,820 were not reported to the FSRS. One subaward totaling \$162,000 was reported correctly but not in a timely manner.

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 75.342(b) states:

"Non-construction performance reports. The HHS awarding agency must use standard, OMB-approved data elements for collection of performance information (including performance progress reports, Research Performance Progress Report, or such future collections as may be approved by OMB and listed on the OMB Web site).

- (1) The non-Federal entity must submit performance reports at the interval required by the HHS awarding agency or pass-through entity to best inform improvements in program outcomes and productivity. Intervals must be no less frequent than annually nor more frequent 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. Annual reports must be due 90 calendar days after the reporting period; quarterly or semiannual reports must be due 30 calendar days after the reporting period. Alternatively, the HHS awarding agency or pass-through entity may require annual reports before the anniversary dates of multiple year Federal awards. The final performance report will be due 90 calendar days after the period of performance end date. If a justified request is submitted by a non-Federal entity, the HHS awarding agency may extend the due date for any performance report.
- (2) The non-Federal entity must submit performance reports using OMB-approved government-wide standard information collections when providing performance information. As appropriate in accordance with the above-mentioned information collections, these reports will contain, for each Federal award, brief information on the following unless other collections are approved by OMB:
 - (i) A comparison of actual accomplishments to the objectives of the Federal award established for the period. Where the accomplishments of the Federal award can be quantified, a computation of the cost (for example, related to units of accomplishment) may be required if that information will be useful. Where performance trend data and analysis would be informative to the HHS awarding agency program, the HHS awarding agency should include this as a performance reporting requirement.
 - (ii) The reasons why established goals were not met, if appropriate.

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(Continued)

(iii) Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs."

2 CFR Part 170 Appendix A states in part:

"I. Reporting Subawards and Executive Compensation

a. Reporting of first-tier subawards.

1. *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 established by the management of the DCS was not properly designed nor implemented to ensure all applicable reports were submitted in a timely manner without error. The DCS also did not have policies in place to ensure the SSBG programs were in compliance with the FFATA reporting requirements. As such, the DCS did not have procedures in place related to subaward reporting, which would include an established methodology to identify which, if any, subawards were subject to reporting 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.

As a result, erroneous information was provided to the federal administering agency of the Office of Community Services.

Additionally, the DCS cannot ensure all applicable subawards are identified and filed as required under the FFATA. Consequently, subawards made by the DCS under the SSBG programs were not appropriately reported to the federal government. Because of this, the likelihood increases that the public will not have access to transparent and accurate information regarding federal expenditures of SSBG program funds passed through the DCS.

Questioned Costs

There were no questioned costs identified.

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(Continued)

Recommendation

We recommended that the management of the DCS properly implement the system of internal controls they have designed to ensure the required Annual FFRs and the Post-Expenditure Reports are submitted timely, without error, and with adequately documented oversight.

We also recommended that management of the DCS 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.

Furthermore, we recommended that they develop policies and procedures to ensure supporting documentation of all reviews, approvals, and oversight taking place are maintained in order to be presented 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 2024-004

Subject: Workforce Innovation and Opportunity Act (WIOA) Cluster - Period of Performance
Federal Agency: U.S. Department of Labor
Federal Programs: WIOA Adult Program, WIOA Dislocated Worker Formula Grants
Assistance Listing Numbers: 17.258, 17.278
Federal Award Numbers: 23A55AT000002-01-00, 23A55AW000002-01-00
Compliance Requirement: Period of Performance
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 2023-005.

Condition and Context

The Department of Workforce Development (DWD) may only charge allowable costs incurred during the approved budget period of a federal award's period of performance. Our audit procedures for testing the Period of Performance compliance requirement included testing adjustments made during the period under audit to verify that the adjustments were for transactions that occurred during the appropriate period of performance.

We selected a sample of 25 adjustments charged to the above WIOA Cluster programs during the audit period. Of those 25, 3 adjustments were for transactions obligated prior to the period of the performance start date. Upon further review of those adjustments, the corresponding journal entries indicated that a total of \$318,689 was obligated before the period of performance for either federal award began.

The DWD corrected the noncompliance prior to the end of audit fieldwork.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.1 states in part:

"Financial obligations, when referencing a recipient's or subrecipient's use of funds under a Federal award, means orders placed for property and services, contracts and subawards made, and similar transactions that require payment. . . ."

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 established by the management of the DWD was not operating effectively to ensure all obligations for services occurred within the appropriate period of performance. The DWD's policies and procedures were inadequate in preventing, or detecting and correcting, expenditures being charged to the WIOA grants outside of the period of performance.

Effect

Because the transactions noted above occurred outside the allowed period of performance, these costs could have been determined to be questioned costs due to a violation of the terms and conditions of the federal awards.

Questioned Costs

There were no questioned costs identified due to the DWD correcting the noncompliance prior to the audit fieldwork being completed.

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(Continued)

Recommendation

We recommended that the DWD's management properly implement the system of internal controls they have designed and reevaluate their policies and procedures to ensure obligations to the WIOA Cluster programs are incurred within the allowed time period and that there is appropriate oversight of this process.

Views of Responsible Officials

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

FINDING 2024-005

Subject: Block Grants for Prevention and Treatment of Substance Abuse - Subrecipient Monitoring

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

Federal Program: Block Grants for Prevention and Treatment of Substance Abuse

Assistance Listing Number: 93.959

Federal Award Numbers: 1B08TI083532-01, 1B08TI083939-01, 1B08TI084578-01,
1B08TI084642-01, 1B08TI085804-01, B08TI087036

Compliance Requirement: Subrecipient Monitoring

Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number is 2023-032.

Condition and Context

The Family and Social Services Administration (FSSA) Division of Mental Health and Addiction (DMHA), who administers the Substance Abuse Prevention and Treatment Block Grant (SABG) program, entered into a Memorandum of Understanding (MOU) to provide funding to the Indiana Department of Health (IDOH), a sub-state agency to carry out part of the federal award. As such, both the FSSA and the IDOH were responsible for passing through the SABG funding to subrecipients, and, therefore, each agency was also responsible for notifying subrecipients of grant requirements, as well as identification information for the subawards they issued. In addition, they were required to properly monitor the activities of the subrecipients as necessary to ensure that the subawards were used for authorized purposes and were in compliance with all applicable requirements.

Monitoring activities would include reviewing applicable financial and performance reports required by the agency; 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-site review; issuing management decisions for applicable audit findings pertaining to the federal awards provided by the agency; and resolving audit findings specifically related to the subaward passed through the agency.

Furthermore, each agency must verify that every subrecipient is audited as required by Subpart F of the Uniform Guidance when 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 the Uniform Guidance.

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(Continued)

Family and Social Services Administration

The FSSA issued 33 new subawards during the audit period. Of those awards, 4 were selected for testing to ensure the award included all required information. Each of the 4 subrecipient grant agreements did not include several of the identifying information elements required to be included.

During the period under audit, the FSSA had 92 subrecipients that required monitoring. Of those 92 subrecipients, 10 were selected for testing to ensure proper monitoring activities were being performed. The FSSA did not effectively monitor 1 subrecipient to ensure financial and performance reports were submitted. They also did not ensure that the subrecipient received a Single Audit, if expected, nor did they complete the monitoring activities subsequent to the Single Audit, if applicable.

Indiana Department of Health

The IDOH issued 24 new subawards during the audit period. Of those awards, 3 were selected for testing to ensure the award included all required information. Each of the 3 subrecipient grant agreements did not include several of the identifying information elements required to be included.

During the period under audit, the IDOH had 11 subrecipients that required monitoring. Of those 11 subrecipients, 4 were selected for testing to ensure proper monitoring activities were being performed. The IDOH did not effectively monitor three of the subrecipients to ensure that the subrecipients received a Single Audit, if expected, nor did they complete the monitoring activities subsequent to the Single Audit, if applicable.

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 75.352 states in part:

"All pass-through entities must:

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

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(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 § 75.2 *Federal award date*) of award to the recipient by the HHS awarding agency;
- (v) Subaward Period of Performance Start and End Date;
- (vi) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
- (vii) Total Amount of Federal Funds Obligated to the subrecipient by the passthrough entity including the current financial obligation;
- (viii) Total Amount of the Federal Award committed to the subrecipient by the passthrough entity;
- (ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
- (x) Name of HHS awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity;
- (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
- (xii) Identification of whether the award is R&D; and
- (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged) per § 75.414.

- (2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;
- (3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
- (4) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in § 75.414(f);

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(Continued)

- (5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and
 - (6) Appropriate terms and conditions concerning closeout of the subaward. . . .
- (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.
 - (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 § 75.521. . . ."

Cause

The execution of subrecipient monitoring procedures as planned by the FSSA and as described in their Corrective Action Plan for the finding in the immediately prior audit report had not yet been fully implemented to ensure each subrecipient received the appropriate award information and all required monitoring activities were being conducted.

The IDOH did not have adequate policies or procedures related to conducting proper subrecipient monitoring activities.

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.

With the absence of policies and procedures to monitor the activities of the subrecipients of the Substance Abuse Block Grants, subrecipients may be using these funds for unauthorized purposes without the FSSA's and the IDOH's knowledge. As such, due to the lack of monitoring, neither agency can ensure proper accountability and compliance with the program requirements.

Furthermore, 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 as the administering agency.

Questioned Costs

There were no questioned costs identified.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the management of the FSSA and the IDOH properly implement the system of internal controls they have designed, including reevaluating their policies and procedures to ensure required subaward documentation is provided to subrecipients and that all monitoring subrecipients is appropriately completed.

Views of Responsible Officials

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

FINDING 2024-006

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 Listing Number: 93.959
Federal Award Numbers: 1B08TI084642-01, 1B08TI085804-01, B08TI087036
Compliance Requirement: Reporting
Audit Findings: Significant Deficiency, Other Matters

Condition and Context

The Family and Social Services Administration (FSSA) Division of Mental Health and Addiction (DMHA), as the direct recipient and the administering agency of the Substance Abuse Prevention and Treatment Block Grant (SABG), was responsible for identifying which, if any, subawards that have been passed through to subrecipients were subject to the reporting requirements under the Federal Funding Accountability and Transparency Act (FFATA). They were also required to report first-tier subawards that resulted in an obligation of \$30,000 or more to the FFATA Subaward Reporting System (FSRS).

There were 49 subawards granted during the audit period utilizing the SABG funding that met or exceeded the \$30,000 threshold. Of the 49 subawards, we selected a sample of 7 subawards to review for proper submission to the FSRS. We noted the following errors:

- Three subawards totaling \$905,000 were not reported.
- One subaward totaling \$273,784 was not reported correctly.
- Four subawards totaling \$1,451,038 were not reported timely.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

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(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 Part 170 Appendix A states in part:

"I. Reporting Subawards and Executive Compensation

b. *Reporting of first-tier subawards.*

1. *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.*
 - iii. 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>.
 - iv. 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 FSSA staff responsible for providing documentation for the FFATA reporting provided an incorrect amount for one subaward and did not provide documentation timely for four additional subawards.

Additionally, the FSSA has Memorandums of Understanding with sub-state agencies to carry out part of the federal award. As the FSSA is the State's administering agency for the SABG program, the FSSA is ultimately responsible for reporting the required subawards to the FSRS; however, they must obtain the applicable subaward information from the sub-state agencies. The FSSA did not have an adequate process in place to gather this documentation from the other agencies, therefore, causing the subawards to not be 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.

Furthermore, the FSSA cannot ensure all applicable subawards are identified and filed as required under the FFATA. Consequently, subawards made under the SABG programs were not appropriately reported to the federal government. Because of this, the likelihood increases that the public will not have access to transparent and accurate information regarding federal expenditures of the SABG program funds passed through the FSSA's DMHA.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA follow their policies and procedures to ensure all subawards that meet the definition of a first-tier subaward are appropriately identified and reported to the FSRs.

Views of Responsible Officials

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

FINDING 2024-007

Subject: Block Grants for Prevention and Treatment of Substance Abuse - Earmarking
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Block Grants for Prevention and Treatment of Substance Abuse
Assistance Listing Number: 93.959
Federal Award Number: 1B08TI084642-01
Compliance Requirement: Matching, Level of Effort, Earmarking
Audit Findings: Significant Deficiency, Other Matters

Condition and Context

The Family and Social Services Administration (FSSA) Division of Mental Health and Addiction (DMHA) is the principal agency for the Substance Abuse Block Grants (SABG). A principal agency is defined as the single state agency responsible for planning, carrying out, and evaluating activities to prevent and treat substance abuse and related activities. The SABG is subject to four separate earmarking requirements for each federal award received. One of these requirements is that the State may not expend more than 5 percent of the grant to pay the costs of administering the grant.

The FFY 2022 (1B08TI084642-01) federal award was the only award that ended during the period under audit, and, therefore, this award was tested. Based on auditor recalculations, we determined that the FSSA exceeded the amount they were allowed to spend on costs of administering the grant. The amount the FSSA overspent on this requirement was \$101,027.

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). . .

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(Continued)

45 CFR 96.135(b) states in part:

"The state shall limit expenditures on the following:

- (1) The State involved will not expend more than 5 percent of the grant to pay the costs of administering the grant. . . ."

45 CFR 75.2 state in part:

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

- (1) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds"

Cause

The system of internal controls as established by the management of the FSSA was not operating effectively to ensure that the administrative costs of the SABG grant did not exceed the allowed 5 percent threshold.

Effect

Because the FSSA spent more on costs to administer the SABG grant than the percentage allowed, these costs are determined to be questioned costs due to a violation of the terms and conditions of the federal award.

Questioned Costs

We identified \$101,027 in known questioned costs as noted above in the *Condition and Context*.

Recommendation

We recommended that the management of the FSSA follow their policies and procedures to ensure they meet and improve oversight of the earmarking requirements of the SABG awards.

Views of Responsible Officials

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

FINDING 2024-008

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 Programs: Children's Health Insurance Program

Assistance Listing Number: 93.767

Federal Award Numbers: 2105IN5021, 2205IN5021, 2305IN3002

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

Audit Findings: Material Weakness, Other Matters

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(Continued)

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2023-038.

Condition and Context

The system of internal controls over eligibility determinations for the Children's Health Insurance Program (CHIP) as established by the 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. The policies and procedures in place were also not sufficient to prevent, or detect and correct, data entry errors made during the eligibility determination and redetermination process.

Per federal regulations, for CHIP benefit payments to be considered allowable, the beneficiary must be determined eligible to receive assistance at the time of service. The FSSA paid the CHIP benefits on behalf of individuals for whom proper eligibility determination documentation had not been retained. The CHIP 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 or redetermination. Financial eligibility for most individuals is based on the MAGI and this determination includes only an income test.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

A sample of 25 CHIP capitation payments made during the audit period was selected for testing. Of the 25 capitation payments tested, 1 payment was made on behalf of a beneficiary that had aged out of the program in December 2019. However, due to the redetermination not being performed timely by the FSSA eligibility staff and then the subsequent implementation of the Families First Coronavirus Response Act (FFCRA) effective March 2020, the beneficiary continued to receive the CHIP benefits through March 2025.

Three additional payments were made on behalf of beneficiaries who did not have an application on file to support their eligibility to receive assistance. Two of the missing applications were expected in 2016, and one application was expected in 2019.

Eligibility

A sample of 40 beneficiaries who were approved for the CHIP benefits during the audit period was tested to determine whether required eligibility determinations or redeterminations were made (including obtaining any required documentation/verifications), that individual program participants were determined or redetermined to be eligible, and to verify that only eligible individuals participated in the program.

The case records for 4 of the 40 beneficiaries contained income calculations that were incorrect and/or noncurrent, resulting in each beneficiary receiving benefits for which they were ineligible. The FSSA eligibility staff mistakenly used the year-to-date federal income tax amounts from one beneficiary's pay stubs in the calculation of the beneficiary's MAGI income rather than the gross pay amounts. This data entry error caused the beneficiary to be approved for and receive benefits for an aid category for which they were not qualified.

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(Continued)

The other 3 beneficiaries were determined by the FSSA to be eligible and approved to receive the CHIP benefits; however, the MAGI-based income for each of the 3 beneficiaries was more than the applicable federal poverty levels as of their respective eligibility determination or redetermination dates. Income information available to the FSSA eligibility staff via the Work Number interface was not input into the MAGI Income Module within the Indiana Eligibility Determination Services System (IEDSS) for the beneficiary in a timely manner, resulting in older income information being utilized to determine or redetermine benefit eligibility. These data entry errors caused the budgeted MAGI-based income amounts in the IEDSS to appear lower than the actual income amounts as supported by the beneficiaries' verification information. Therefore, the beneficiaries were improperly determined or redetermined to be eligible for benefits despite their actual income being more than the amounts allowed for the aid category.

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 and beneficiary's case record the information and documentation as described in § 431.17(b)(1) of this chapter."

42 CFR 431.17 states in part:

". . . (b) Content of Records. A State Plan must provide that the Medicaid agency will maintain or supervise the maintenance of the records necessary for the proper and efficient operation of the plan. The records must include all of the following:

(1) Individual records on each applicant and beneficiary that contain all of the following:

- (i) All information provided on the initial application submitted through an modality described in § 435.907 of this chapter by, or on behalf of, the applicant or beneficiary, including the signature on and date of application. . . .
- (ii) The date of, basis for, and all documents or other evidence to support any determination, denial, or other adverse action, including decisions made at application, renewal, and as a result of a change in circumstance, taken with respect to the applicant or beneficiary, including all information provided by, or on behalf of, the applicant or beneficiary, and all information obtained electronically or otherwise by the agency from third-party sources. . . .

(c) *Retention of Records.* The State plan must -

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(Continued)

- (1) Except as provided in paragraph (c)(2) of this section, provide that the records required under paragraph (b) of this section will be retained for the period when the applicant or beneficiary's case is active, plus a minimum of 3 years thereafter. . . .

(d) *Accessibility and availability of records.* The agency must -

- (1) Maintain the records described in paragraph (b) of this section in an electronic format; and
- (2) Consistent with paragraph (b) of this section, and to the extent permitted under Federal law, make the records available to the Secretary, Federal and State auditors and other parties who request and are authorized to review such records within 30 calendar days of the request (or longer period specified in the request), except when there is an administrative or other emergency beyond the agency's control. . . ."

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 section 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 457.380(d) states:

"*Income.* If the State does not accept self-attestation of income, the State must verify the income of an individual by using the data sources and following standards and procedures for verification of financial eligibility consistent with § 435.945(a), § 435.948 and § 435.952 of this chapter."

42 CFR 435.948 states:

"(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:

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(Continued)

- (1) Information related to wages, net earnings from self-employment, unearned income and resources from the State Wage Information Collection Agency (SWICA), the Internal Revenue Service (IRS), the Social Security Administration (SSA), the agencies administering the State unemployment compensation laws, the State-administered supplementary payment programs under section 1616(a) of the Act, and any State program administered under a plan approved under Titles I, X, XIV, or XVI of the Act; and
- (2) Information related to eligibility or enrollment from the Supplemental Nutrition Assistance Program, the State program funded under part A of title IV of the Act, and other insurance affordability programs.

(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.

(c) The agency must request the information by SSN, or if an SSN is not available, using other personally identifying information in the individual's account, if possible."

42 CFR 435.952 states in part:

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

(b) If information provided by or on behalf of an individual (on the application or renewal form or otherwise) is reasonably compatible with information obtained by the agency, including information obtained in accordance with § 935.948, § 935.949, or § 935.956, the agency must determine or renew eligibility based on such information.

(c) An individual must not be required to provide additional information or documentation unless information needed by the agency in accordance with § 935.948, § 935.949, or § 935.956 cannot be obtained electronically or information obtained electronically is not reasonably compatible, as provided in the verification plan described in § 435.945(j) with information provided by or on behalf of an individual.

- (1) Income information obtained through an electronic data match shall be considered reasonably compatible with income information provided by or on behalf of an individual, and resource information obtained through an electronic data match shall be considered reasonably compatible with resource information by or on behalf of the individual, if both the information obtained electronically and the information provided by or on behalf of the individual are either above or at or below the applicable standard or other threshold.
- (2) If information provided by or on behalf of an individual is not reasonably compatible with information obtained through an electronic data match, the agency must seek additional information from the individual, including -
 - (i) A statement which reasonably explains the discrepancy; or

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(Continued)

(ii) Other information (which may include documentation), provided that documentation from the individual is permitted only to the extent electronic data are not available and establishing a data match would not be effective, considering such factors as the administrative costs associated with establishing and using the data match compared with the administrative costs associated with relying on paper documentation, and the impact on program integrity in terms of the potential for ineligible individuals to be approved as well as for eligible individuals to be denied coverage.

(iii) The agency must provide the individual a reasonable period to furnish any additional information required under paragraph (c) of this section. . . ."

Cause

The system of internal controls as established by the management of the FSSA was not properly implemented to ensure the CHIP benefit payments were on behalf of 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.

Additionally, due to a lack of appropriate review and oversight, data entry errors made by the FSSA staff allowed the CHIP benefits to be paid on behalf of 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 the CHIP benefit payments on behalf of 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 the management of the FSSA establish a proper system of internal controls and reevaluate their policies and procedures to ensure supporting documentation related to eligibility determinations for the CHIP 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.

Furthermore, we recommended that the FSSA provide supplemental training to all eligibility staff, as necessary.

Views of Responsible Officials

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

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(Continued)

FINDING 2024-009

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 (CHIP)
Assistance Listing Number: 93.767
Federal Award Numbers: 2105IN5021, 2205IN5021, 2305IN3002
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 immediately prior audit report. The prior audit finding number was 2023-039.

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.

The FSSA received four annual MLR reports 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 every report. The comparisons included in each MLR report utilized unaudited financial data from internal sources.

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.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(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:

"(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

The FSSA had not yet taken corrective action to enforce requirements in the MCO contracts for submission of audited financial reports to facilitate comparison to managed care plan data for 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 (i.e., unaudited) 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 the 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 2024-010

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 (CHIP)
Assistance Listing Number: 93.767
Federal Award Numbers: 2105IN5021, 2205IN5021, 2305IN3002
Compliance Requirement: Special Tests and Provisions: Managed Care Financial Audit
Audit Findings: Material Weakness, Other Matters

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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 2023-040.

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 457.1201(k). As such, the State's compliance with this requirement could not be verified.

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(f) states in part: "The state must ensure, through its contracts, that each MCO, PIHP, and PAHP complies with the requirements § 438.8 of this chapter. . . ."

42 CFR 457.1201(k) states: "*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."

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(Continued)

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."

Cause

A proper system of internal controls over the managed care audited financial reports was not yet designed and implemented by the management of the FSSA. The FSSA did not have the policies or procedures in place to enforce requirements in the MCO contracts for submission of audited financial statements as described in their Corrective Action Plan for the prior audit finding.

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 the 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 2024-011

Subject: Children's Health Insurance Program (CHIP) - Period of Performance
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Children's Health Insurance Program (CHIP)
Assistance Listing Number: 93.767
Federal Award Number: 2205IN5021
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Other Matters

Condition and Context

The Family and Social Services Administration (FSSA), as the administering agency of the CHIP program, may only charge allowable costs incurred during the approved budget period of a federal award's period of performance. In addition, the FSSA must liquidate all financial obligations incurred under the federal award not later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the federal award.

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(Continued)

The Indiana Department of Health (IDOH) entered into a Memorandum of Understanding (MOU) with the FSSA to provide poison treatment, advice, and prevention efforts through a federally approved CHIP health services initiative. Therefore, the IDOH was a sub-agency that obligated these services to be charged to the CHIP programs and which was also responsible for posting the transactions to the appropriate grant in the State's financial management system.

Our audit procedures for testing the period of performance compliance requirement include testing, for federal awards with performance ending dates during the audit period, transactions for federal award costs for which the obligation had not been liquidated (payment made) as of the end of the period of performance to verify that the liquidation occurred within the allowed time period.

For this specific test, we selected a sample of three transactions for which the obligation had not been liquidated by the end of the award's period of performance, which was September 30, 2023. We identified no issues for this test of compliance as the payments to the vendors were made within the allowed time period for each of the transactions reviewed.

However, while completing the above test, we did identify that of those three transactions, two transactions totaling \$123,244, were obligated by the IDOH after the period of performance ended for the above noted federal award. The transactions were charges for contractor services rendered and obligated by the IDOH in November 2023 and December 2023.

As of the date of fieldwork, the \$123,244 in costs have not been drawn down from the federal government by the FSSA, although they have been recorded by the IDOH in the State's financial management system to Federal Award Number 2205IN5021 as federal revenue and a federal grants receivable. Due to the FSSA not yet making the draw down, we are not considering this amount questioned costs.

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 75.2 states in part:

"Period of performance means the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award. The Federal awarding agency or pass-through entity must include start and end dates of the period of performance in the Federal award (see §§ 75.210(a)(5) and 75.352(a)(1)(v)). . . ."

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

The IDOH incurred obligations for services outside the allowed period of performance and charged these services to a grant whose period of performance had ended. While the IDOH's system of internal controls was not effective in preventing, or detecting and correcting, expenditures being charged to the CHIP grant outside of the period of performance, the FSSA did not provide appropriate oversight of the IDOH's processes. As the administering agency, the FSSA is responsible for the CHIP program, and, therefore, the FSSA's policies and procedures were inadequate to ensure requirements of the CHIP program were being adhered to.

Effect

If the \$123,244 recorded as of our fieldwork date, as federal revenue and a federal grants receivable is drawn down from the federal government while still recorded under the 2205IN5021 award, this amount would be considered unallowable and a questioned cost. Because the two transactions noted above occurred outside the allowed period of performance, these costs would then be considered in violation of the terms and conditions of the federal awards.

Questioned Costs

There were no questioned costs identified due to the FSSA not yet completing the draw down from the federal government.

Recommendation

We recommended that the management of the FSSA properly implement the system of internal controls they have designed and reevaluate their policies and procedures to ensure obligations related to the CHIP program are incurred within the allowed time period and that there is appropriate oversight of this process.

We also recommended that the FSSA improve their oversight of the IDOH's federal expenditures of the CHIP program and the posting of those charges to the State's financial management system.

Views of Responsible Officials

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

FINDING 2024-012

Subject: Children's Health Insurance Program (CHIP) - Special Tests and

Provisions: Provider Eligibility (Screening and Enrollment)

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

Federal Program: Children's Health Insurance Program

Assistance Listing Number: 93.767

Federal Award Numbers: 2105IN5021, 2205IN5021, 2305IN3002

Compliance Requirement: Special Tests and Provisions: Provider Eligibility (Screening and Enrollment)

Audit Findings: Significant Deficiency, Other Matters

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition and Context

To receive Children's Health Insurance Program (CHIP) payments, the CHIP providers must be licensed per federal, state, and local laws and regulations to participate in the CHIP program; be screened and enrolled per federal regulations; and make certain disclosures to the state. The CHIP-managed care network providers are subject to the same disclosure, screening, enrollment, and termination requirements that apply to Medicaid fee-for-service providers per federal statute.

We selected a sample of 25 CHIP providers (comprised of 21 group providers and 4 billing providers) with paid claims for dates of service within the audit period to determine if the providers of medical services held the required medical licenses and were eligible to participate in the CHIP program per federal, state, and local laws and regulations, and that the providers had made the required disclosures to the State. A rendering provider is an individual who is employed and paid by a group provider and renders medical services to patients. A total of 162 rendering providers associated with the 21 group providers were also tested accordingly.

Of the 25 providers tested, we identified 4 group providers that contained issues as noted below.

- For the 4 group providers, a total of 6 different renderers provided services on dates of service outside of the effective dates for which they were linked to that group provider location. Rendering providers are required by the state to be formally linked via a provider agreement linkage form to the individual location in which services are being provided at the time those services are provided. The provider agreement linkage forms establishing linkages to the locations tested could not be located for the 6 rendering providers.
- The required Nurse Practitioner Certificate for a rendering provider associated to 1 of the 4 group providers also could not be located for 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 431.107 states in part:

"(a) *Basis and purpose.* This section sets forth State plan requirements, based on sections 1902(a)(4), 1902(a)(27), 1902(a)(57), and 1902(a)(58) of the Act, that relate to the keeping of records and the furnishing of information by all providers of services (including individual practitioners and groups of practitioners).

(b) *Agreements.* A State plan must provide for an agreement between the Medicaid agency and each provider or organization furnishing services under the plan in which the provider or organization agrees to: . . .

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(Continued)

- (3) Comply with the disclosure requirements specified in part 455, subpart B of this chapter . . ."

42 CFR 455.410 states in part:

"(a) The State Medicaid agency must require all enrolled providers to be screened under to this subpart.

(b) The State Medicaid agency must require all ordering or referring physicians or other professionals providing services under the State plan or under a waiver of the plan to be enrolled as participating providers. . . ."

42 CFR 455.412 states:

"The State Medicaid agency must—

(a) Have a method for verifying that any provider purporting to be licensed in accordance with the laws of any State is licensed by such State.

(b) Confirm that the provider's license has not expired and that there are no current limitations on the provider's license."

Cause

The system of internal controls as established by the management of the FSSA was not properly designed nor implemented to ensure that all required provider agreement and licensing/certification documentation was obtained or available for audit, or that claims were only paid if the group provider and rendering provider, if applicable, had the proper certifications and provider agreement linkage forms on file for the location at which services were rendered.

To ensure patient access to care, the FSSA implemented a policy during the COVID-19 public health emergency (PHE) allowing rendering providers to provide services at locations for which they did not have a rendering provider agreement on file as long as they were linked to one of the group provider's other locations. This policy was in compliance with federal requirements during the PHE. This policy is no longer in effect due to the PHE expiring in May 2023.

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, noncompliance. As a result, the FSSA paid claims to group providers on behalf of rendering providers who continued to not be properly linked to the location where the services were rendered after the PHE policy was rescinded and to group providers for which required certifications could not be located.

Questioned Costs

There were no questioned costs identified.

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

Recommendation

We recommended that the management of the FSSA establish a proper system of internal controls and reevaluate their policies and procedures to ensure supporting documentation related to provider eligibility determinations for the CHIP medical providers is maintained and available for audit and that medical claims are only paid to providers with the proper provider agreements and certifications on file.

Views of Responsible Officials

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

FINDING 2024-013

Subject: Medicaid Cluster - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility

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

Federal Program: Medical Assistance Program (Medicaid; Title XIX)

Assistance Listing Number: 93.778

Federal Award Numbers: 1905INIMPL, 2005IN5MAP, 2005INIMPL, 2105IN5ADM, 2205IN5ADM,
2205INIMPL, 2305IN5001, 2305IN5ADM, 2305INIMPL, 23HIPAD,
23HIPAST 23, 2405IN5ADM, 2405IN5MAP, 24HIPAD

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 immediately prior audit report. The prior year finding number was 2023-034.

Condition and Context

The system of internal controls over eligibility determinations for the Medical Assistance Program (Medicaid) established by the 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. The policies and procedures in place were also not sufficient to prevent, or detect and correct, data entry errors made during the eligibility determination and redetermination process.

Per federal regulations, for Medicaid benefit payments to be considered allowable, the beneficiary must be 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 or redetermination. Financial eligibility for most individuals is based on the MAGI, and this determination includes only an income test.

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

A sample of 25 Medicaid capitation payments made during the audit period was selected for testing. Of the 25 capitation payments tested, 3 payments were made on behalf of a beneficiary who did not have an application on file to support their eligibility to receive assistance. All three missing applications were expected between 2018 and 2019.

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(Continued)

Eligibility

A sample of 71 beneficiaries who were approved for Medicaid benefits during the audit period was tested to determine whether required eligibility determinations or redeterminations were made (including obtaining any required documentation/verifications), that individual program participants were determined or redetermined to be eligible, and to verify that only eligible individuals participated in the program.

There was 1 beneficiary that was determined by the FSSA to be eligible and was approved to receive Medicaid benefits under the MA-Z category of assistance, which is for children ages five and under; however, the child continued to receive benefits under the MA-Z category for three additional months past their sixth birthday because the FSSA eligibility staff did not update the child's category of assistance timely. This data entry error caused the FSSA to initially pay an incorrect capitation amount to a managed care organization on behalf of the beneficiary.

We identified an additional beneficiary that was determined by the FSSA to be eligible and was approved to receive Medicaid benefits; however, the MAGI-based income for the beneficiary was more than the applicable federal poverty levels as of the eligibility redetermination date. Income information received by the FSSA eligibility staff from the beneficiary was not verified and input into the MAGI Income Module within the Indiana Eligibility Determination Services System (IEDSS) for the beneficiary in a timely manner, resulting in older income information being utilized to redetermine benefit eligibility. This data entry error caused the budgeted MAGI-based income amounts in IEDSS to appear lower than the actual income amounts as supported by the beneficiary's verification information. Therefore, the beneficiary was improperly redetermined to be eligible for benefits despite actual income being in excess of the amounts allowed for the aid category.

Furthermore, a third beneficiary was determined by the FSSA to be eligible and was approved to receive Medicaid benefits; however, the application to receive benefits was not kept on file. The application was expected in 2019.

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 and beneficiary's case record the information and documentation as described in § 431.17(b)(1) of this chapter."

42 CFR 431.17 states in part:

". . . (b) *Content of Records*. A State Plan must provide that the Medicaid agency will maintain or supervise the maintenance of the records necessary for the proper and efficient operation of the plan. The records must include all of the following:

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(Continued)

(1) Individual records on each applicant and beneficiary that contain all of the following:

(i) All information provided on the initial application submitted through any modality described in § 435.907 of this chapter by, or on behalf of, the applicant or beneficiary, including the signature on and date of application. . . .

(iii) The date of, basis for, and all documents or other evidence to support any determination, denial, or other adverse action, including decisions made at application, renewal, and as a result of a change in circumstance, taken with respect to the applicant or beneficiary, including all information provided by, or on behalf of, the applicant or beneficiary, and all information obtained electronically or otherwise by the agency from third-party sources. . . .

(c) *Retention of Records.* The State plan must -

(1) Except as provided in paragraph (c)(2) of this section, provide that the records required under paragraph (b) of this section will be retained for the period when the applicant or beneficiary's case is active, plus a minimum of 3 years thereafter. . . .

(d) *Accessibility and availability of records.* The agency must -

(1) Maintain the records described in paragraph (b) of this section in an electronic format; and

(2) Consistent with paragraph (e) of this section, and to the extent permitted under Federal law, make the records available to the Secretary, Federal and State auditors and other parties who request and are authorized to review such records within 30 calendar days of the request (or longer period specified in the request), except when there is an administrative or other emergency beyond the agency's control. . . ."

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 section 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 435.952(a) states:

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

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(Continued)

42 CFR 438.2 states in part:

"*Rate cell* means a set of mutually exclusive category of enrollees that is defined by one or more characteristics for the purpose of determining the capitation rate and making a capitation payment; such characteristics may include age, gender, eligibility category, and region or geographic area. Each enrollee should be categorized in one of the rate cells for each unique set of mutually exclusive benefits under the contract. . . ."

Cause

The system of internal controls as established by the management of the FSSA was not properly designed nor implemented to ensure Medicaid benefit payments were on behalf of 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.

Additionally, due to a lack of appropriate review and oversight, data entry errors made by the FSSA staff allowed Medicaid benefits to be paid on behalf of an individual whose category of assistance was incorrect in the State's eligibility system.

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 on behalf of individuals whose eligibility could not be verified. The FSSA also initially paid an incorrect capitation rate to a managed care organization due to not updating the beneficiary's category of assistance in the State's eligibility system in a timely manner.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the 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.

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(Continued)

FINDING 2024-014

Subject: Medicaid Cluster: Special Tests and Provisions: Medical Loss Ratio (MLR)
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Medical Assistance Program (Medicaid; Title XIX)
Assistance Listing Number: 93.778
Federal Award Numbers: 1905INIMPL, 2005IN5MAP, 2005INIMPL, 2105IN5ADM, 2205IN5ADM,
2205INIMPL, 2305IN5001, 2305IN5ADM, 2305INIMPL, 23HIPAD,
23HIPAST 23, 2405IN5ADM, 2405IN5MAP, 24HIPAD
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 immediately prior audit report. The prior audit finding number was 2023-035.

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.

The FSSA received 11 annual MLR reports during the audit period for the Healthy Indiana Plan, Hoosier Care Connect, and Hoosier Healthwise programs. Each of the 11 MLR reports were reviewed to verify the 13 required data elements were included; the reporting period covered 12 months; and the report contained an attestation 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.

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:

"(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:
. . .

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(Continued)

(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. . . .

(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

The FSSA did not have 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 (*i.e.*, unaudited) 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 the 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.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2024-015

Subject: Medicaid Cluster - Special Tests and Provisions: Managed Care Financial Audit
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Medical Assistance Program (Medicaid; Title XIX)
Assistance Listing Number: 93.778
Federal Award Numbers: 1905INIMPL, 2005IN5MAP, 2005INIMPL, 2105IN5ADM, 2205IN5ADM,
2205INIMPL, 2305IN5001, 2305IN5ADM, 2305INIMPL, 23HIPAD
23HIPAST 23, 2405IN5ADM, 2405IN5MAP, 24HIPAD
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 immediately prior audit report. The prior audit finding number was 2023-036.

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, and the managed care plan cannot submit financial statements that are not specific to the Medicaid line of business. 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.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

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(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 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)(1) states:

"Base data. 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 the management of the FSSA. 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.

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(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.

FINDING 2024-016

Subject: Medicaid Cluster - Special Tests and Provisions: Provider Health and Safety Standards
Federal Agency: U.S. Department of Health and Human Services
Federal Programs: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII)
Medicare, COVID-19 State Survey and Certification of Health Care Providers and
Suppliers (Title XVIII) Medicare, Medical Assistance Program (Medicaid; Title XIX)
Assistance Listing Numbers: 93.777, 93.778
Federal Award Numbers: 1705IN5000, 1705IN5001, 2305IN5000, 2305IN5002, 2305IN50C3,
2305INPACT, 2405IN5000, 2405IN5002, 2405INPACT, 1905INIMPL,
2005IN5MAP, 2005INIMPL, 2105IN5ADM, 2205IN5ADM, 2205INIMPL,
2305IN5001, 2305IN5ADM, 2305INIMPL, 23HIPAD, 23HIPAST 23,
2405IN5ADM, 2405IN5MAP, 24HIPAD
Compliance Requirement: Special Tests and Provisions: Provider Health and Safety Standards
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 2023-037.

Condition and Context

In accordance with a Memorandum of Understanding (MOU) with the Family and Social Services Administration (FSSA), the Indiana Department of Health (IDOH) performs surveys of hospitals, nursing facilities, residential care facilities, and intermediate care facilities for individuals with intellectual disabilities (ICF/IID) in order to determine whether the institutions meet prescribed health and safety standards.

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(Continued)

The FSSA and the IDOH had procedures in place to monitor the completion status of the surveys for each long-term care facility within the state. However, neither the FSSA nor the IDOH ensured that each facility received a survey within the required 15-month maximum interval. The agencies also did not verify whether the required 12-month statewide average maximum interval was achieved.

We selected a sample of 11 facilities that serve Medicaid patients to determine whether the state ensured that the facilities met the prescribed health and safety standards. Of the 11 facilities tested, 5 facilities received a survey in 2022 or 2023 but did not receive a subsequent one within 15 months of their respective survey dates.

Furthermore, based on the high rate of facility surveys exceeding the 15-month interval, as well as inquiry with the management of the IDOH, the 12-month statewide average interval was determined to have not been met during 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 442.109 states:

"(a) A survey agency may certify a facility that fully meets applicable requirements. The State Survey Agency must conduct a survey of each ICF/IID not later than 15 months after the last day of the previous survey.

(b) The statewide average interval between surveys must be 12 months or less, computed in accordance with paragraph (c) of this section.

(c) The statewide average interval is computed at the end of each Federal fiscal year by comparing the last day of the most recent survey for each participating facility to the last day of each facility's previous survey."

Cause

The IDOH did not have sufficient staffing capacity to ensure all long-term care facilities received timely surveys, and the FSSA did not have adequate policies or procedures in place to ensure the IDOH was performing state survey agency duties in accordance with the federal requirements and the terms of its MOU.

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. The FSSA's and the IDOH's policies and procedures were not sufficient to ensure that all long-term care facilities received a timely survey, as defined by federal regulations.

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(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA and the IDOH establish a proper system of internal controls and develop policies and procedures to ensure there is an appropriate level of staffing for, and review and oversight of, the state licensure recertification surveys.

We also recommended policies and procedures be strengthened to ensure all required long-term care facilities receive a survey not later than 15 months after the last day of the previous survey, and that the statewide average interval between long-term care surveys is periodically evaluated for compliance with federal regulations.

Views of Responsible Officials

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

FINDING 2024-017

Subject: Medicaid Cluster - Special Tests and Provisions: Provider Eligibility (Screening and Enrollment)
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Medical Assistance Program (Medicaid; Title XIX)
Assistance Listing Number: 93.778
Federal Award Numbers: 1905INIMPL, 2005IN5MAP, 2005INIMPL, 2105IN5ADM, 2205IN5ADM,
2205INIMPL, 2305IN5001, 2305IN5ADM, 2305INIMPL, 23HIPAD,
23HIPAST 23, 2405IN5ADM, 2405IN5MAP, 24HIPAD
Compliance Requirement: Special Tests and Provisions: Provider Eligibility (Screening and Enrollment)
Audit Findings: Significant Deficiency, Other Matters

Condition and Context

To receive Medicaid payments, providers must be licensed per federal, state, and local laws and regulations to participate in the Medicaid program; be screened and enrolled per federal regulations; and make certain disclosures to the state. Medicaid managed care network providers are subject to the same disclosure, screening, enrollment, and termination requirements that apply to Medicaid fee-for-service providers per federal statute.

We selected a sample of 25 Medicaid providers (comprised of 18 group providers and 7 billing providers) with paid claims for dates of service within the audit period to determine if the providers of medical services held the required medical licenses and were eligible to participate in Medicaid per federal, state, and local laws and regulations, and that the providers had made the required disclosures to the state. A rendering provider is an individual who is employed and paid by a group provider and renders medical services to patients. A total of 144 rendering providers associated with the 18 group providers were also tested accordingly.

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(Continued)

Of the 25 providers tested, we identified 4 group providers and 1 billing provider that contained issues as detailed below.

- For 3 of the group providers, a total of 3 different renderers provided services on dates of service outside of the effective dates for which they were linked to that group provider location. Rendering providers are required by the state to be formally linked via a provider agreement linkage form to the individual location in which services are being provided at the time those services are provided. The provider agreement linkage forms establishing linkages to the locations tested could not be located for the 3 rendering providers.
- For the fourth group provider, 1 associated rendering provider agreement could not be located, and 6 different associated rendering providers had rendering provider agreements with the group. But, the agreements were not signed by the rendering providers.
- The required Retail Merchant Certificate for 1 billing provider could not be located by the FSSA for 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 431.107 states in part:

"(a) *Basis and purpose.* This section sets forth State plan requirements, based on sections 1902(a)(4), 1902(a)(27), 1902(a)(57), and 1902(a)(58) of the Act, that relate to the keeping of records and the furnishing of information by all providers of services (including individual practitioners and groups of practitioners).

(b) *Agreements.* A State plan must provide for an agreement between the Medicaid agency and each provider or organization furnishing services under the plan in which the provider or organization agrees to: . . .

- (3) Comply with the disclosure requirements specified in part 455, subpart B of this chapter. . . ."

42 CFR 455.410 states in part:

"(a) The State Medicaid agency must require all enrolled providers to be screened under to this subpart.

(b) The State Medicaid agency must require all ordering or referring physicians or other professionals providing services under the State plan or under a waiver of the plan to be enrolled as participating providers. . . ."

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(Continued)

42 CFR 455.412 states:

"The State Medicaid agency must—

(a) Have a method for verifying that any provider purporting to be licensed in accordance with the laws of any State is licensed by such State.

(b) Confirm that the provider's license has not expired and that there are no current limitations on the provider's license."

Cause

The system of internal controls as established by the management of the FSSA was not properly designed nor implemented to ensure that all required provider agreement and licensing/certification documentation was obtained or available for audit or that claims were only paid if the group provider and rendering provider, if applicable, had the proper certifications and provider agreement linkage forms on file for the location at which services were rendered.

To ensure patient access to care, the FSSA implemented a policy during the COVID-19 public health emergency (PHE) allowing rendering providers to provide services at locations for which they did not have a rendering provider agreement on file as long as they were linked to one of the group provider's other locations. This policy was in compliance with federal requirements during the PHE. This policy is no longer in effect due to the PHE expiring in May 2023. For the unsigned rendering provider agreements, at the time the agreements were collected, the FSSA did not require the rendering provider agreements to be signed. Once this policy was rescinded, the FSSA did not require that providers submit new rendering provider agreements with the signatures included.

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, noncompliance. As a result, the FSSA paid claims to group providers on behalf of rendering providers who continued to not be properly linked to the location where the services were rendered after the PHE policy was rescinded and to group and billing providers for which required certifications could not be located.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA establish a proper system of internal controls and reevaluate their policies and procedures to ensure supporting documentation related to provider eligibility determinations for Medicaid medical providers is maintained and available for audit and that medical claims are only paid to providers with the proper provider agreements and certifications on file. We also recommended that the FSSA begin requiring providers to submit new rendering provider agreements with the signatures included as soon as possible.

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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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2024-018

Subject: Rehabilitation Services-Vocational Rehabilitation Grants To States - Reporting
Federal Agency: U.S. Department of Education
Federal Program: Rehabilitation Services-Vocational Rehabilitation Grants To States
Assistance Listing Number: 84.126
Federal Award Number: H126A240019 - 24C
Compliance Requirement: Reporting
Audit Findings: Significant Deficiency, Other Matters

Condition and Context

The Family and Social Services Administration (FSSA), as the direct recipient of the Vocational Rehabilitation grants, was required to identify which, if any, subawards they have passed through to subrecipients that were subject to the reporting requirements under the Federal Funding Accountability and Transparency Act (FFATA). They were also required to report first-tier subawards that resulted in an obligation of \$30,000 or more to the FFATA Subaward Reporting System (FSRS).

During the period under audit, the FSSA granted 12 subawards utilizing the Vocational Rehabilitation funding that met or exceeded the \$30,000 threshold, each of which was reviewed for proper submission. The FSSA did not report any of the 12 subawards to the FSRS. The total amount of subawards not reported was \$2,588,578.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR Part 170 Appendix A states in part:

"I. Reporting Subawards and Executive Compensation

c. *Reporting of first-tier subawards.*

1. *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.*

v. 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>.

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(Continued)

vi. 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

Upon inquiry with the management of the FSSA, the agency was unaware of the FFATA subaward reporting requirements.

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. Additionally, the FSSA cannot ensure all applicable subawards are identified and filed as required under FFATA. Consequently, subawards made by the FSSA under the Vocational Rehabilitation programs were not appropriately reported to the federal government. Because of this, the likelihood increases that the public will not have access to transparent and accurate information regarding federal expenditures of Vocational Rehabilitation program funds passed through the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA establish a proper system of internal controls, which would include developing 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.

Auditor Response

The Indiana State Board of Accounts sustains the subrecipient and subaward determination for the 12 local workforce regions, thus requiring the 12 subawards to be reported to the FSRS. The FSSA's Behavioral Rehabilitation Service division and the Indiana Department of Workforce Development (DWD) entered into a sub-state agency Memorandum of Understanding (MOU) to carry out pre-employment transition services (pre-ets) to students with disabilities. The DWD issued subawards in lieu of pursuing a procurement relationship with the local workforce regions. These subawards detailed activities that the local workforce regions are required to complete, which include both Eligibility Determination for Vocational Rehabilitation clients as well as determining the services that these clients will be provided. As such, these activities are indicative of a subrecipient relationship between the DWD and the local workforce regions and not a contractual relationship.

We reaffirm our finding and will review the status of the finding during our next audit.

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(Continued)

2 CFR 200.1 states in part:

". . . *Contract* means, for the purpose of Federal financial assistance, a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a Federal award. For additional information on subrecipient and contractor determinations, see § 200.331. See also the definition of *subaward* in this section. . . .

Subaward means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subrecipient means an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency. . . ."

2 CFR 200.331 states in part:

"*Subrecipient and contractor determinations.* The non-Federal entity may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities. Therefore, a pass-through entity must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. The Federal awarding agency may supply and require recipients to comply with additional guidance to support these determinations provided such guidance does not conflict with this section.

(a) *Subrecipients.* A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with a subrecipient. See definition for *Subaward* in § 200.1 of this part. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

- (1) Determines who is eligible to receive what Federal assistance; . . .
- (3) Has responsibility for programmatic decision-making; . . .

(b) *Contractors.* A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor. See the definition of *contract* in § 200.1 of this part. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the contractor:

- (1) Provides the goods and services within normal business operations;
- (2) Provides similar goods or services to many different purchasers;
- (3) Provides similar goods or services to many different purchasers; . . .

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(Continued)

(c) *Use of judgment in making determination.* In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract."

FINDING 2024-019

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 (HHS)
Federal Program: Temporary Assistance for Needy Families (TANF)
Assistance Listing Number: 93.558
Federal Award Numbers: 2001INTANF, 2101INTANF, 2201INTANF, 2301INTANF, 2401INTANF
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 2023-029.

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.

Cash assistance benefits were not properly discontinued for individuals who were not cooperating with the child support requirements for 21 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 noncooperation 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. The FSSA's TANF policies and operating procedures were not effective in identifying and resolving this issue.

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). . . ."

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(Continued)

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 FSSA's policies and operating procedures for the TANF program were not effective 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 systems were not detected and, therefore, were not resolved, causing noncooperation notices as documented by the ISETS to not be received by the IEDSS.

Effect

Per the program regulations, upon having a finding for the second fiscal year, the HHS may reduce the State Family Assistance Grant (SFAG) by 2 percent of the adjusted SFAG for the following year. However, the HHS could penalize the state for up to 5 percent of the SFAG for failure to substantially comply with this required state child support program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA continue to actively pursue a solution to ensure the ISETS and the IEDSS systems are properly interfacing, and any reconciliations are captured and rectified promptly. Further, we also recommended that the FSSA strengthen their policies and procedures, and train responsible staff as necessary so 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.

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(Continued)

FINDING 2024-020

Subject: Temporary Assistance for Needy Families (TANF) - Reporting
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Temporary Assistance for Needy Families (TANF)
Assistance Listing Number: 93.558
Federal Award Numbers: 2201INTANF, 2301INTANF, 2401INTANF
Compliance Requirement: Reporting
Audit Findings: Significant Deficiency, Other Matters

Condition and Context

The Family and Social Services Administration (FSSA), as the direct recipient and the administering agency of the State's TANF funding, was responsible for identifying which, if any, subawards that have passed through to subrecipients were subject to the reporting under the Federal Funding Accountability and Transparency Act (FFATA). They were also required to report first-tier subawards that resulted in an obligation of \$30,000 or more to the FFATA Subaward Reporting System (FSRS).

There were 16 subawards granted during the audit period utilizing the TANF program funding that met or exceeded the \$30,000 threshold. Each of the 16 subawards were reviewed for proper submission. The FSSA did not report any of the subawards to the FSRS. The total amount of subawards not reported was \$31,333,210.

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). . . ."

2 CFR Part 170 Appendix A states in part:

"I. Reporting Subawards and Executive Compensation.

d. *Reporting of first-tier subawards.*

1. *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.*

vii. 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>.

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(Continued)

viii. 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 FSSA has Memorandums of Understanding with sub-state agencies to carry out part of the federal award. As the FSSA is the State's administering agency for the TANF program, the FSSA is ultimately responsible for reporting the required subawards to the FSRs; however, they must obtain the applicable subaward information from the sub-state agencies. The FSSA did not have an adequate process in place to gather this documentation from the other agencies, therefore, causing the subawards to not be 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. Additionally, the FSSA cannot ensure all applicable subawards are identified and filed as required under the FFATA. Consequently, subawards made by the FSSA under the TANF programs were not appropriately reported to the federal government. Because of this, the likelihood increases that the public will not have access to transparent and accurate information regarding federal expenditures of TANF program funds passed through the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA collaborate with and establish a process with the sub-state agencies to ensure the FSSA receives all necessary subaward documentation in order to file the required reports to the FSRs.

Views of Responsible Officials

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

FINDING 2024-021

Subject: Performance Partnership Grants - Period of Performance
Federal Agency: U.S. Environmental Protection Agency
Federal Program: Performance Partnership Grants
Assistance Listing Number: 66.605
Federal Award Number: BG-98543218
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Modified Opinion

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(Continued)

Condition and Context

The Indiana Department of Environmental Management (IDEM) may only charge allowable costs incurred during the approved budget period of a federal award's period of performance. Our audit procedures for testing the Period of Performance compliance requirement included testing, for federal awards with performance period beginning dates during the audit period, transactions for costs recorded during the beginning of the period of performance to verify that the costs were not incurred prior to the start of the period of performance unless authorized by the federal awarding agency.

For this specific test, we selected a sample of 7 journal entries charged to the Performance Partnership Grants (PPG) program during the first three months of the grant period for the federal award noted above. Of those 7 journal entries, 3 entries comprising in part of 14 different vendor invoices, were obligated prior to the period of performance start date and without authorization from the federal awarding agency. In aggregate, \$7,635 was obligated before the period of performance for the federal award began.

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 200.1 states in part: . . .

"Financial obligations, when referencing a recipient's or subrecipient's use of funds under a Federal award, means orders placed for property and services, contracts and subawards made, and similar transactions that require payment. . . ."

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."

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(Continued)

Cause

The system of internal controls established by the management of the IDEM was not operating effectively to ensure all obligations for services occurred within the appropriate period of performance. In addition to inadvertence by the IDEM staff, the IDEM's policies and procedures were inadequate in preventing, or detecting and correcting, expenditures being charged to the PPG grant outside of the period of performance.

Effect

Because the transactions above occurred outside the allowed period of performance, these costs were determined to be questioned costs due to a violation of the terms and conditions of the federal award.

Questioned Costs

We identified \$7,635 in known questioned costs as noted in the *Condition and Context* above.

Recommendation

We recommended that the IDEM's management properly implement the system of internal controls they have designed and reevaluate their policies and procedures to ensure obligations to the PPG program are incurred within the allowed time period and that there is appropriate oversight of this process.

Views of Responsible Officials

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

FINDING 2024-022

Subject: Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Reporting - Internal Controls
Federal Agency: U.S. Department of Homeland Security
Federal Program: Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Assistance Listing Number: 97.036
Federal Award Numbers: 4515DRINP0000001, DR4363IN, DR4704 IN P5
Compliance Requirement: Reporting
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2023-011.

Condition and Context

The Indiana Department of Homeland Security (IDHS), as the direct recipient of the Disaster Grants, was required to identify which, if any, subawards they have passed through to subrecipients were subject to the reporting requirements under the Federal Funding Accountability and Transparency Act (FFATA). They were also required to report first-tier subawards that resulted in an obligation of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

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(Continued)

The management of the IDHS had designed and established a system of internal controls over the identification and reporting of the applicable subawards; however, the internal control was not properly implemented. The IDHS was unable to provide tangible audit evidence to support their review and approval process over the FFATA report submissions.

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

Upon inquiry with the management of the IDHS, the individuals responsible for overseeing the system of internal controls for the FFATA reporting requirements did not retain the documentation to support their review and approval of the reports.

Effect

The Indiana State Board of Accounts was unable to verify the appropriate level of review or oversight was performed nor confirm that appropriate segregation of duties was in place. 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 properly implement the system of internal controls they have designed. We also recommended that they maintain documentation of all reviews to ensure appropriate 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.

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(Continued)

FINDING 2024-023

Subject: Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Subrecipient Monitoring
Federal Agency: U.S. Department of Homeland Security
Federal Program: Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Assistance Listing Number: 97.036
Federal Award Numbers: 4515DRINP0000001, DR4363IN, DR4704 IN P5
Compliance Requirement: Subrecipient Monitoring
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 2023-012.

Condition and Context

Federal Award Identification

As a pass-through entity, the Indiana Department of Homeland Security (IDHS) was responsible for notifying subrecipients of grant requirements as well as identification information for the subawards they issued. The IDHS issued 134 new subawards during the audit period. Of those awards, 27 were selected for testing to ensure the award included all required information.

The IDHS was unable to provide tangible audit evidence to support that proper subaward information had been communicated to each of the 27 subrecipients. The IDHS indicated that the award identification information was provided to the subrecipients via the Federal Emergency Management Agency (FEMA) Portal; however, the IDHS staff did not have access to the Portal to verify the appropriate subaward information was indeed provided to the subrecipients.

Monitoring Activities

In addition, the IDHS was responsible for properly monitoring the activities of the subrecipients as necessary to ensure that the subawards were used for authorized purposes and were in compliance with all applicable requirements. Furthermore, the IDHS must verify that every subrecipient is audited as required by Subpart F of the Uniform Guidance when 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 the Uniform Guidance.

During the period under audit, the IDHS had 84 subrecipients that required monitoring. Of those 84 subrecipients, 17 were selected for testing to ensure proper monitoring activities were being performed. Upon requesting documentation of the IDHS' monitoring activities for these subrecipients, the IDHS indicated that they did not have procedures in place to track whether subrecipients expected to receive a Single Audit received an audit. As such, the IDHS did not verify whether any of their subrecipients were audited as required by Subpart F, nor did they complete the monitoring activities required subsequent to the Single Audit, if applicable.

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(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.332 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 pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

(1) Federal award identification.

- (i) Subrecipient name (which must match the name associated with its unique entity identifier);
- (ii) Subrecipient's unique entity identifier;
- (iii) Federal Award Identification Number (FAIN);
- (iv) Federal Award Date (see 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 passthrough entity including the current financial obligation;
- (ix) Total Amount of the Federal Award committed to the subrecipient by the passthrough entity;
- (x) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);

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(Continued)

- (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;
- (4)
- (i) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government. If no approved rate exists, the passthrough 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;

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(Continued)

- (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.
 - (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

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(Continued)

- (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, if applicable.

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. With the absence of policies and procedures to monitor the activities of the subrecipients of the Disaster Grants, subrecipients may be using these funds for unauthorized purposes without the IDHS' knowledge. As such, due to the lack of monitoring, the IDHS cannot ensure proper accountability and compliance with the program requirements. Furthermore, 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 proper subaward documentation is provided to subrecipients and that all required monitoring of subrecipients is appropriately completed.

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 2024-024

Subject: Child Nutrition Cluster - Reporting

Federal Agency: U.S. Department of Agriculture

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

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

Federal Award Numbers: 212IN059N1099, 222IN059N1199, 222IN059N8903, 232IN059N1099-1199,
232IN059N8903, 242IN059N1099, 232IN059L1603, 242IN059L1603,
71822IN109942BR, 71823IN109942BR, 71824IN109942BR,
71822IN109942MK, 71823IN109942MK, 71824IN109942MK,
71820IN109942SF, 71821IN109942SF, 71822IN109942SF,
71823IN109942SF, 71824IN109942SF

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 2023-015.

Condition and Context

The Indiana Department of Education (IDOE) was the direct recipient of federal financial assistance received in the form of grant funds from the above noted Child Nutrition Cluster programs. As the direct recipient, the IDOE was required to identify which, if any, subawards they have passed through to subrecipients were subject to the reporting requirements under the Federal Funding Accountability and Transparency Act (FFATA). The IDOE was required to report first-tier subawards that resulted 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 during the period under audit. As such, no first-tier subawards of \$30,000 or more were reported, and, therefore, the State's compliance with the FFATA reporting requirements 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). . . ."

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR Part 170 Appendix A states in part:

"I. Reporting Subawards and Executive Compensation

a. Reporting of first-tier subawards.

1. *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 IDOE did not have policies in place to ensure the Child Nutrition Cluster programs were in compliance with the FFATA reporting requirements. As such, the IDOE did not have procedures in place related to subaward reporting, which would include an established methodology to identify which, if any, subawards were subject to reporting under FFATA.

Effect

Without the proper implementation of an effectively designed system of internal controls, the IDOE cannot ensure all applicable subawards are identified and filed as required under FFATA. Consequently, subawards made by the IDOE under the Child Nutrition Cluster programs were not appropriately reported to the federal government. Because of this, the likelihood increases that the public will not have access to transparent and accurate information regarding federal expenditures of Child Nutrition Cluster program funds passed through 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 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.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2024-025

Subject: COVID-19 - Education Stabilization Fund - Subrecipient Monitoring
Federal Agency: U.S. Department of Education
Federal Program: COVID-19 - Education Stabilization Fund
Assistance Listing Numbers: 84.425C, 84.425D, 84.425U, 84.245V, 84.425R
Federal Award Numbers: S425U210013, S425C200018, S425C210018, S425D200013,
S425D210013, S425R210038, S425V210038, S425W210015
Compliance Requirement: Subrecipient Monitoring
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 2023-026.

Condition and Context

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

Risk Assessment and Monitoring Activities

The IDOE, as the pass-through entity, is required to 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, as noted below to be conducted. The IDOE maintains a Risk Assessment Score monitoring tracking spreadsheet, which includes the risk assessment performed on each subrecipient and any monitoring that should occur for those subrecipients. The same tracking spreadsheet utilized for the Education Stabilization Funds is the same spreadsheet used for other grants in which the IDOE is also the pass-through entity, such as the Title I Grants to Local Educational Agencies.

Additionally, the IDOE, as the pass-through entity, is required to monitor 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. Monitoring activities would include reviewing applicable financial reports required by the IDOE; 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; issuing management decisions for applicable audit findings pertaining to federal awards provided by the IDOE; and resolving audit findings specially related to the subaward passed through the IDOE.

Furthermore, the IDOE must also verify that every subrecipient is audited as required by Subpart F of Uniform Guidance when 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.

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(Continued)

As part of our follow-up procedures performed on the above-mentioned prior audit finding, we inquired of the IDOE management and program personnel about the status of corrective actions and the estimated completion date for incomplete actions related to subrecipient monitoring for the Education Stabilization Fund awards. During these discussions with the IDOE management, it was brought to our attention that corrective action had not been taken until June 30, 2024; therefore, the issues related to subrecipient monitoring that the IDOE was responsible for were not corrected for the period under audit. We did note that the IDOE had begun to circulate Self-Assessment Subrecipient Monitoring Questionnaire over low-risk local educational agencies by the end of the first quarter of school year 2024-2025.

The IDOE stated they were still in the process of designing and implementing policies and procedures to ensure monitoring activities were being completed and adequately documented, which would include verifying their subrecipients receive a Single Audit, if applicable.

As a result of our follow-up procedures and these inquiries, we used this information to identify and assess the risks of material noncompliance and determine the nature, timing, and extent of audit procedures to be performed. In our auditor judgment, due to the magnitude and nature of the noncompliance of certain requirements related to the subrecipient monitoring compliance requirement in the prior audit that had not been corrected for the current audit period, we concluded it would not be appropriate to conduct further audit procedures for those requirements of the subrecipient monitoring compliance requirement for the Education Stabilization Fund awards.

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: . . .

- (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;

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
 - (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency). . . .
- (d) 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.
- (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.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(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 IDOE had not taken appropriate corrective action from the prior audit finding and, as a result, did not have adequate policies or procedures in place to ensure the completion of the required monitoring activities of their subrecipients, including verification that a Single Audit was performed for each subrecipient, if applicable.

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. With the absence of policies and procedures to monitor the activities of the subrecipients of the Education Stabilization Funds, subrecipients may be using these funds for unauthorized purposes without the IDOE's knowledge. Thus, due to the lack of monitoring, the IDOE cannot ensure proper accountability and compliance with the program requirements. Furthermore, 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 the management of the IDOE establish a proper system of internal controls, which would include developing appropriate policies and procedures to ensure all required monitoring of subrecipients is completed, as well as adequately documented.

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 2024-026

Subject: Special Education Cluster (IDEA) - Subrecipient Monitoring
Federal Agency: U.S. Department of Education
Federal Programs: Special Education Grants to States, COVID-19 - Special Education Grants to States, Special Education Preschool Grants, COVID-19 - Special Education Preschool Grants
Assistance Listing Numbers: 84.027, 84.173
Federal Award Numbers: H027A190084, H027A200084, H027A210084, H027A220084, H027A230084, H027X210084, H173A210104, H173A220104, H173A230104, H173X210104
Compliance Requirement: Subrecipient Monitoring
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 2023-028.

Condition and Context

As a pass-through entity, the Indiana Department of Education (IDOE) was responsible for notifying subrecipients of grant requirements, as well as identification information for the subawards they issued. The IDOE is also responsible for properly monitoring the activities of the subrecipients as necessary to ensure that the subawards were used for authorized purposes and were in compliance with all applicable requirements. Furthermore, the IDOE must verify that every subrecipient is audited as required by Subpart F of Uniform Guidance when 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.

As part of our follow-up procedures performed on the above-mentioned prior audit finding, we inquired of the IDOE management and program personnel of the status of corrective actions and the estimated completion date for incomplete actions related to subrecipient monitoring for the Special Education Cluster programs. During these discussions with the IDOE management, it was brought to our attention that corrective action had not been fully implemented; therefore, the issues related to subrecipient monitoring that the IDOE was responsible for, were not corrected for the period under audit.

As such, we used this information to identify and assess risks of material noncompliance and determine the nature, timing, and extent of audit procedures to be performed. In our auditor judgment, due to the magnitude and nature of the noncompliance of certain requirements related to the subrecipient monitoring compliance requirement in the prior audit that had not been corrected for the current audit period, we concluded it would not be appropriate to conduct audit procedures for those requirements of the subrecipient monitoring compliance requirement for the Special Education program.

The IDOE stated they were in the process of designing and implementing policies and procedures to ensure monitoring activities were being completed and adequately documented, which would include verifying their subrecipients receive a Single Audit, as appropriate.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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(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 200.332 states in part:

"All pass-through entities must:

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

(1) Federal award identification.

- (i) Subrecipient name (which must match the name associated with its unique entity identifier);
- (ii) Subrecipient's unique entity identifier;
- (iii) Federal Award Identification Number (FAIN);
- (iv) Federal Award Date (see 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;

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(Continued)

- (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;
- (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;

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(Continued)

- (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.
 - (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

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(Continued)

- (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

Upon inquiry with the management of the IDOE, due to continued staffing issues, the agency was unable to perform the required subrecipient monitoring activities for the period under 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. With the absence of policies and procedures to monitor the activities of the subrecipients of the Special Education grants, subrecipients may be using these funds for unauthorized purposes without the IDOE's knowledge. As such, due to the lack of monitoring, the IDOE cannot ensure proper accountability and compliance with the program requirements. Furthermore, noncompliance with the provisions of the 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 the management of the IDOE establish a proper system of internal controls, which would include developing appropriate policies and procedures to ensure all required monitoring of subrecipients is completed, as well as adequately documented.

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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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2024-027

Subject: Special Education Cluster (IDEA) - Period of Performance
Federal Agency: U.S. Department of Education
Federal Program: Special Education Grants to States, COVID-19 - Special Education
Grants to States, COVID-19 - Special Education Preschool Grants
Assistance Listing Numbers: 84.027, 84.173
Federal Award Numbers: H027A210084, H173X210104, H027X210084
Compliance Requirement: Period of Performance
Audit Findings: Significant Deficiency, Modified Opinion

Condition and Context

The Indiana Department of Education (IDOE) may only charge allowable costs incurred during the approved budget period of a federal award's period of performance. In addition, the IDOE must liquidate all financial obligations incurred under the federal award not later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the federal award.

Our audit procedures for testing the period of performance compliance requirement include testing, for federal awards with performance ending dates during the audit period, transactions for federal award costs for which the obligation had not been liquidated (payment made) as of the end of the period of performance to verify that the liquidation occurred within the allowed time period.

For this specific test, we selected a sample of 25 transactions for which the obligation had not been liquidated by the end of a particular grant's period of performance. Of those 25 transactions, 1 transaction in the amount of \$924 was liquidated 26 days after the end of the allowed 120 calendar day period. In addition, this transaction was obligated after the period of performance ended for the federal award.

Furthermore, while completing this test, it came to our attention that of the 25 transactions we had selected to examine, 11 other transactions had obligation dates after the end of the period of performance for the federal awards, ranging from 9 days to 74 days after the cutoff date. The total of these transactions was \$115,894.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

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(Continued)

2 CFR 200.1 states in part:

"Financial obligations means orders placed for property and services, contracts and subawards made, and similar transactions that require payment by a recipient or subrecipient under a Federal award that will result in expenditures by a recipient or subrecipient under a Federal award. . . .

Period of performance means the time interval between the start and end date of a Federal award, which may include one or more budget periods. Identification of the period of performance in the Federal award consistent with § 200.211(b)(5) does not commit the Federal agency to fund the award beyond the currently approved budget period. . . ."

2 CFR 200.344(b) states:

"Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award."

Cause

The system of internal controls was not properly designed nor implemented by management of the IDOE to ensure all obligations occurred within the appropriate time period, and that payments for obligations incurred were made within the allotted time frame.

Effect

Because the transactions noted above occurred outside the allowed period of performance, these costs are determined to be questioned costs due to a violation of the terms and conditions of the federal awards.

Questioned Costs

We identified \$116,818 in known questioned costs as noted above in the *Condition and Context*.

Recommendation

We recommended that management of the IDOE establish a proper system of internal controls and re-evaluate their policies and procedures to ensure obligations related to the Special Education Cluster programs are incurred and liquidated within the allowed time periods, and that there is appropriate oversight of this process.

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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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2024-028

Subject: Supporting Effective Instruction State Grants - Reporting
Federal Agency: U.S. Department of Education
Federal Program: Supporting Effective Instruction State Grants
Assistance Listing Number: 84.367
Federal Award Numbers: S367A20013-20A, S367A210013, S367A220013, S367A230013
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 2023-021.

Condition and Context

The Indiana Department of Education (IDOE) was the direct recipient of federal financial assistance received in the form of grant funds from the above noted Supporting Effective Instruction State Grant programs. As the direct recipient, the IDOE was required to identify which, if any, subawards they have passed through to subrecipients that were subject to the reporting requirements under the Federal Funding Accountability Transparency Act (FFATA). The IDOE was required to report first-tier subawards that resulted 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 period under audit, the IDOE had appropriately identified all Supporting Effective Instruction subawards made from each of the federal awards listed above that were subject to the FFATA reporting requirements; however, they did not report those subawards to the FSRS, as required.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR Part 170 Appendix A states in part:

"I. Reporting Subawards and Executive Compensation

e. *Reporting of first-tier subawards.*

1. *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 . . .

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

2. *Where and when to report.*

ix. 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>.

x. 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 IDOE did not have adequate procedures in place to ensure all Supporting Effective Instruction State Grant subawards were uploaded to the FSRS in order to be in compliance with the FFATA reporting requirements.

Effect

Without the proper implementation of an effectively designed system of internal control, the IDOE cannot ensure all applicable subawards are identified and filed as required under the FFATA. Consequently, subawards made by the IDOE under the Supporting Effective Instruction grant programs were not appropriately reported to the federal government. Because of this, the likelihood increases that the public will not have access to transparent and accurate information regarding federal expenditures of the Supporting Effective Instruction grant program funds passed through the IDOE.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the IDOE establish a proper system of internal controls, which would include further developing their 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 2024-029

Subject: Supporting Effective Instruction State Grants - Special Tests and Provisions:
Oversight and Monitoring Responsibilities with Respect to Charter Schools
with Relationships with Charter Management Organizations
Federal Agency: U.S. Department of Education
Federal Program: Supporting Effective Instruction State Grants
Assistance Listing Number: 84.367
Federal Award Numbers: S367A20013-20A, S367A210013, S367A220013, S367A230013
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

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2023-022.

Condition and Context

Charter schools with relationships with Charter Management Organizations (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. As the grantee, the Indiana Department of Education (IDOE) is responsible for overseeing and monitoring subrecipients, including charter schools with relationships with CMOs. 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 appropriate subrecipient monitoring; monitor the activities of the subrecipient as necessary to ensure the subawards are 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.

The procedures the IDOE had in place during the audit period to evaluate each subrecipient's risk of noncompliance were insufficient. As a result of the ineffective procedures, the charter schools with relationships with CMOs did not receive any oversight or monitoring during the period under audit. Therefore, 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). . . ."

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.332 states in part:

"All pass-through entities must: . . .

(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).

. . .

(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.
- (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.

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

(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, including the policies and procedures in place to oversee and monitor charter schools with relationships with CMOs was not properly designed nor implemented. 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.

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. With the absence of policies and procedures to monitor the activities of the subrecipients, including charter schools with relationships with CMOs of the Supporting Effective Instruction State Grants, subrecipients may be using these funds for unauthorized purposes without the IDOE's knowledge. As such, due to the lack of monitoring, the IDOE cannot ensure proper accountability and compliance with the program requirements. Furthermore, 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 re-evaluate their policies and procedures to ensure subrecipients, including charter schools with relationships with CMOs, are receiving adequate oversight and are being appropriately monitored.

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 2024-030

Subject: Supporting Effective Instruction State Grants - Special Tests and Provisions:
Access to Federal Funds for New or Significantly Expanded Charter Schools
Federal Agency: U.S. Department of Education
Federal Program: Supporting Effective Instruction State Grants
Assistance Listing Number: 84.367
Federal Award Numbers: S367A20013-20A, S367A210013, S367A220013, S367A230013
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 2023-023.

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.

The policies and procedures the IDOE had in place for allocating Supporting Effective Instruction program funds were inefficient for ensuring funds were provided to new or significantly expanded charter schools within the allotted timeframe. Subrecipients of these grant funds are awarded funding based upon various child counts, which is not verified by the IDOE until October of each year. Adjustments are then typically made the following spring, at which time, subrecipients, including new or significantly expanded charter schools then receive their funding. During the period under audit, we noted charter schools that opened or significantly expanded prior to the November 1 date; however, those schools were not allocated the funds for which they were eligible during the appropriate timeframe.

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)

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

(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 yet been designed nor implemented to ensure policies and procedures were in place in order to identify new or significantly expanded charter schools and to allocate Supporting Effective Instruction grant funds within the required timeframe.

Effect

Without the proper implementation of an effectively designed system of internal controls, the IDOE did not fulfill its responsibilities as the pass-through entity. New or significantly expanded charter schools may not have received their Supporting Effective Instruction State Grant allocations within the appropriate period.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the IDOE establish a proper system of internal controls, which would include developing policies and procedures to ensure any new or significantly expanded charter schools receive their Supporting Effective Instruction federal grant 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.

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

FINDING 2024-031

Subject: Supporting Effective Instruction State Grants - Subrecipient Monitoring
Federal Agency: U.S. Department of Education
Federal Program: Supporting Effective Instruction State Grants
Assistance Listing Number: 84.367
Federal Award Numbers: S367A20013-20A, S367A210013, S367A220013, S367A230013
Compliance Requirement: Subrecipient Monitoring
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 2023-024.

Condition and Context

As a pass-through entity, the Indiana Department of Education (IDOE) was responsible for notifying subrecipients of grant requirements, as well as identification information for the subawards they issued. The IDOE is also responsible for properly monitoring the activities of the subrecipients as necessary to ensure that the subawards were used for authorized purposes and were in compliance with all applicable requirements. Furthermore, the IDOE must verify that every subrecipient is audited as required by Subpart F of Uniform Guidance when 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.

As part of our follow-up procedures performed on the above-mentioned prior audit finding, we inquired of the IDOE management and program personnel about the status of corrective actions and the estimated completion date for incomplete actions related to subrecipient monitoring for the Supporting Effective Instruction State Grants. During these discussions with the IDOE management, it was brought to our attention that corrective action had not been implemented, and action had not been taken until June 30, 2024; therefore, the issues related to subrecipient monitoring that the IDOE was responsible for were not corrected for the period under audit. We did note that the IDOE had begun to circulate Self-Assessment Subrecipient Monitoring Questionnaire over low-risk local educational agencies by the end of the first quarter of school year 2024-2025.

The IDOE stated they were still in the process of designing and implementing policies and procedures to ensure monitoring activities were being completed and adequately documented, which would include verifying their subrecipients receive a Single Audit, if applicable.

As a result of our follow-up procedures and these inquiries, we used this information to identify and assess the risks of material noncompliance and determine the nature, timing, and extent of audit procedures to be performed. In our auditor judgment, due to the magnitude and nature of the noncompliance of certain requirements related to the Subrecipient Monitoring compliance requirement in the prior audit that had not been corrected for the current audit period, we concluded it would not be appropriate to conduct further audit procedures for those requirements of the Subrecipient Monitoring compliance requirement for the Supporting Effective Instruction State Grants.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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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 200.332 states in part:

"All pass-through entities must:

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

(1) Federal award identification.

- (i) Subrecipient name (which must match the name associated with its unique entity identifier);
- (ii) Subrecipient's unique entity identifier;
- (iii) Federal Award Identification Number (FAIN);
- (iv) Federal Award Date (see 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;

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (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;
- (4)
 - (iii) 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.
 - (iv) 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

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

- (4) The extent and results of Federal awarding agency monitoring (e.g., if the sub-recipient also receives Federal awards directly from a Federal awarding agency).

...

(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.
- (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.

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

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

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

Cause

The IDOE had not taken appropriate corrective action from the prior audit finding and, as result, did not have adequate policies or procedures in place to ensure the completion of the required monitoring activities of their subrecipients, including verification that a Single Audit was performed for each sub-recipient, if applicable.

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. With the absence of policies and procedures to monitor the activities of the subrecipients of the Supporting Effective Instruction State Grants, subrecipients may be using these funds for unauthorized purposes without the IDOE's knowledge. Consequently, due to the lack of monitoring, the IDOE cannot ensure proper accountability and compliance with the program requirements. Furthermore, 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 the management of the IDOE establish a proper system of internal controls, which would include developing appropriate policies and procedures to ensure all required monitoring of subrecipients is completed, as well as adequately documented.

Views of Responsible Officials

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

FINDING 2024-032

Subject: Supporting Effective Instruction State Grants - Earmarking - Internal Controls
Federal Agency: U.S. Department of Education
Federal Program: Supporting Effective Instruction State Grants
Assistance Listing Number: 84.367
Federal Award Number: S367A230013
Compliance Requirement: Matching, Level of Effort, Earmarking
Audit Finding: Material Weakness

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2023-025.

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

Condition and Context

The Supporting Effective Instruction State Grants are subject to various Earmarking requirements. These requirements ensure the Indiana Department of Education (IDOE) meets minimum expenditure thresholds, as well as maximum percentage thresholds. The IDOE must reserve not less than 95 percent of their Supporting Effective Instruction State Grant allocation for subgrants to local educational agencies. In addition, the IDOE has the authority to set aside 5 percent of its total allocation to carry out statewide activities related to improving educator quality.

Although we verified that the IDOE was in compliance with the two earmarking requirements above, we noted a control weakness due to there being no system of internal controls designed nor implemented to ensure the earmarking requirements were met.

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 IDOE, 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 IDOE management of what should be done to effect internal controls, 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 the management of the IDOE responsible for these grants properly design and implement a system of internal controls that would provide segregation of duties to ensure appropriate reviews, approvals, and oversight are taking place.

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 2024-033

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 Listing Number: 84.010
Federal Award Number: S010A230014
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 2023-017.

Condition and Context

The Indiana Department of Education (IDOE) was the direct recipient of federal financial assistance received in the form of grant funds from the above noted Title I Grant program. As the direct recipient, the IDOE was required to identify which, if any, subawards they have passed through to subrecipients were subject to the reporting requirements under the Federal Funding Accountability Transparency Act (FFATA). The IDOE was required to report first-tier subawards that resulted in an obligation of \$30,000 or more in federal funds to the FFATA Subaward Reporting System (FSRS).

For the current period under audit, the IDOE appropriately identified all subawards made from the S010A230014 federal award that were subject to the FFATA reporting requirements; however, they did not report those subawards to the FSRS, as required.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR Part 170 Appendix A 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)

1. *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 IDOE did not have adequate procedures in place to ensure all Title I Grants to Local Educational Agencies subawards were uploaded to the FSRS in order to be in compliance with the FFATA reporting requirements.

Effect

Without the proper implementation of an effectively designed system of internal controls, the IDOE cannot ensure all applicable subawards are identified and filed as required under the FFATA. Consequently, subawards made by the IDOE under the Title I grant programs were not appropriately reported to the federal government. Because of this, the likelihood increases that the public will not have access to transparent and accurate information regarding federal expenditures of Title I grant program funds passed through the IDOE.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the IDOE establish a proper system of internal controls, which would include further developing their 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 2024-034

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.

Federal Agency: U.S. Department of Education

Federal Program: Title I Grants to Local Educational Agencies

Assistance Listing Number: 84.010

Federal Award Numbers: S010A200014, S010A210014, S010A220014, S010A230014

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

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2023-018.

Condition and Context

Charter schools with relationships with Charter Management Organizations (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. As the grantee, the Indiana Department of Education (IDOE) is responsible for overseeing and monitoring subrecipients, including charter schools with relationships with CMOs. 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 appropriate subrecipient monitoring; monitor the activities of the subrecipient as necessary to ensure the subawards are 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.

The procedures the IDOE had in place during the audit period to evaluate the Title I Grants subrecipients' risk of noncompliance were insufficient. As a result of the ineffective procedures, charter schools with relationships with CMOs did not receive any oversight or monitoring during the period under audit. Therefore, 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). . . ."

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

2 CFR 200.332 states in part:

"All pass-through entities must: . . .

(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). . . .

(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.
- (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.

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

(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, including the policies and procedures in place to oversee and monitor charter schools with relationships with CMOs, was not properly designed nor implemented. 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.

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. With the absence of policies and procedures to monitor the activities of the subrecipients, including charter schools with relationships with CMOs of the Title I Grants, subrecipients may be using these funds for unauthorized purposes without the IDOE's knowledge. As a result, due to the lack of monitoring, the IDOE cannot ensure proper accountability and compliance with the program requirements. Furthermore, 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 reevaluate their policies and procedures to ensure subrecipients, including charter schools with relationships with CMOs, are receiving adequate oversight and are being appropriately monitored.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

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

FINDING 2024-035

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions: Access to Federal Funds for New and Significantly Expanded Charter Schools

Federal Agency: U.S. Department of Education

Federal Program: Title I Grants to Local Educational Agencies

Assistance Listing Number: 84.010

Federal Award Numbers: S010A200014, S010A210014, S010A220014, S010A230014

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 2023-019.

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.

The process the IDOE had in place for allocating Title I program funds was inefficient. The IDOE did not have, nor had they implemented policies and procedures to ensure Title I allocations were provided to and received by new or significantly expanded charter schools by December 1, 2023.

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):

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(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

(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 identify new or significantly expanded charter schools and to allocate Title I funds within the required timeframe.

Effect

Without the proper implementation of an effectively designed system of internal controls, the IDOE did not fulfill its responsibilities as the pass-through entity. New or significantly expanded charter schools may not have received their Title I Grants allocations within the appropriate period.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the IDOE establish a proper system of internal controls, which would include developing policies and procedures to ensure any new or significantly expanded charter schools receive their Title I 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 2024-036

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 Listing Number: 84.010

Federal Award Numbers: S010A200014, S010A210014, S010A220014, S010A230014

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 2023-020.

Condition and Context

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

Risk Assessment and Monitoring Activities

The IDOE, as the pass-through entity, is required to 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, as noted below to be conducted. The IDOE maintains a Risk Assessment Score monitoring tracking spreadsheet, which includes the risk assessment performed on each subrecipient and any monitoring that should occur for those subrecipients. The same tracking spreadsheet utilized for the Title I Grants to Local Educational Agencies is the same spreadsheet used for other grants in which the IDOE is also the pass-through, such as the Education Stabilization Fund grants.

Additionally, the IDOE, as the pass-through entity, is required to monitor 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. Monitoring activities would include reviewing applicable financial reports required by the IDOE; 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; issuing management decisions for applicable audit findings pertaining to federal awards provided by the IDOE; and resolving audit findings specially related to the subaward passed through the IDOE.

Furthermore, the IDOE must verify that every subrecipient is audited as required by Subpart F of the Uniform Guidance when 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 the Uniform Guidance.

As part of our follow-up procedures performed on the above-mentioned prior audit finding, we inquired of the IDOE management and program personnel about the status of corrective actions and the estimated completion date for incomplete actions related to subrecipient monitoring for the Title I Grants. During these discussions with the IDOE management, it was brought to our attention that corrective action had not been implemented and action had not been taken until June 30, 2024; therefore, the issues related to subrecipient monitoring that the IDOE was responsible for were not corrected for the period under audit. We did note that the IDOE had begun to circulate Self-Assessment Subrecipient Monitoring Questionnaire over low-risk local educational agencies by the end of the first quarter of school year 2024-2025.

The IDOE stated they were still in the process of designing and implementing policies and procedures to ensure monitoring activities were being completed and adequately documented, which would include verifying their subrecipients receive a Single Audit, if applicable.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

As a result of our follow-up procedures and these inquiries, we used this information to identify and assess the risks of material noncompliance and determine the nature, timing, and extent of audit procedures to be performed. In our auditor judgment, due to the magnitude and nature of the noncompliance of certain requirements related to the subrecipient monitoring compliance requirement in the prior audit that had not been corrected for the current audit period, we concluded it would not be appropriate to conduct further audit procedures for those requirements of the subrecipient monitoring compliance requirement for the Title I Grants to Local Educational Agencies.

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: . . .

(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:

- (5) The subrecipient's prior experience with the same or similar subawards;
- (6) 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;
- (7) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (8) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency). . . .

(d) 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:

- (5) Reviewing financial and performance reports required by the pass-through entity.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (6) 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.
- (7) 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.
- (8) 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:
 - (4) Providing subrecipients with training and technical assistance on program-related matters; and
 - (5) Performing on-site reviews of the subrecipient's program operations;
 - (6) 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."

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

Cause

The IDOE had not taken appropriate corrective action from the prior audit finding and, as a result, did not have adequate policies or procedures in place to ensure the completion of the required monitoring activities of their subrecipients, including verification that a Single Audit was performed for each subrecipient, if applicable.

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. With the absence of policies and procedures to monitor the activities of the subrecipients of the Title I Grant funds, subrecipients may be using these funds for unauthorized purposes without the IDOE's knowledge. Consequently, due to the lack of monitoring, the IDOE cannot ensure proper accountability and compliance with the program requirements. Furthermore, 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 the management of the IDOE establish a proper system of internal controls, which would include developing appropriate policies and procedures to ensure all required monitoring of subrecipients is completed, as well as adequately documented.

Views of Responsible Officials

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

FINDING 2024-037

Subject: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - Reporting
Federal Agency: U.S. Department of Health and Human Services
Federal Programs: COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC),
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
Assistance Listing Number: 93.323
Federal Award Numbers: NU50CK000503-01, NU50CK000503-02, NU50CK000503-03,
NU50CK000503-04, NU50CK000503-05
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 2023-008.

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

Condition and Context

The ELC grant awards are subject to several reporting requirements for which the Indiana Department of Health (IDOH) is responsible for complying with. During our audit of these requirements, we identified the below issues.

Quarterly Fiscal Reports

Per the Federal Notice of Award (NOA) for each ELC grant received by the IDOH, Quarterly Fiscal Reports are to be submitted beginning the 5th of the next month or the next business day after the first quarter. The IDOH submitted four Quarterly Fiscal Reports during the audit period. Three reports were haphazardly selected for testing. The following errors were noted:

- Quarter 2 Report for award NU50CK000503-05: Expenditures were understated by \$7,993.
- Quarter 3 Report for award NU50CK0005003-05: Expenditures were understated by \$89,638.
- Quarter 4 Report for award NU50CK0005003-05: Expenditures were understated by \$157,246.
- Expenditures classified under the "Federal Activity ID" and "Administrative Expenditures" were not included in the total figures reported on each of the three quarterly reports tested.

The IDOH had not designed or implemented a system of internal controls over the Quarterly Fiscal Reports to ensure compliance with the reporting requirements.

Annual SF-425 Financial Reports (FFRs)

A sample of three annual reports was selected for testing. Of the three reports selected, one report did not have supporting documentation with evidence of segregation duties between the preparer and the approver of the report, as well as the report used to compile the annual report.

Federal Funding Accountability and Transparency Act (FFATA)

The IDOH, as the direct recipient of the ELC grants, was required to identify which, if any, subawards they have passed through to subrecipients that were subject to the reporting requirements under the FFATA. They were also required to report first-tier subawards that resulted in an obligation of \$30,000 or more to the FFATA Subaward Reporting System (FSRS).

The IDOH granted 82 subawards during the audit period that met or exceeded the \$30,000 threshold. We selected a sample of 11 subawards that were required to be reported to the FSRS for testing. We noted the following errors:

- There were 4 subawards totaling \$2,842,358 that were not submitted to the FSRS.
- There were 2 subaward amounts that were reported incorrectly with a difference totaling \$563,000.
- There were 7 subawards totaling \$560,027 that were reported untimely.

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

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). . . ."

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

"REPORTING REQUIREMENTS

Quarterly Financial Reporting is due by the 5th of the next month"

45 CFR 75.302(a) states:

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

2 CFR Part 170 Appendix A states in part:

"I. Reporting Subawards and Executive Compensation

f. *Reporting of first-tier subawards.*

1. *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.*
 - xi. 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>.
 - xii. 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. . . ."

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

The management of the IDOH had not designed or implemented a system of internal control over the preparation and review process for the Quarterly Fiscal Reports.

The system of internal control established by the management of the IDOH was not yet implemented over the Annual Financial Reports; therefore, supporting documentation was not maintained and available for audit.

Upon inquiry of the IDOH, the agency noted that due to a lack of staff and proper internal controls, the FFATA tracking sheet utilized by the IDOH was not adequately maintained to document all subawards required to be reported under FFATA nor does the tracking sheet document the dollar amounts of the subawards. In addition, a single employee is responsible for ensuring all subawards are reported in the FSRs, and, due to the large volume of awards, this caused delays in the reporting process.

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, erroneous information was provided to the federal administering agency.

Additionally, the IDOH cannot ensure all applicable subawards are identified and filed as required under FFATA. Consequently, subawards made by the IDOH under the ELC programs were not appropriately reported to the federal government. Because of this, the likelihood increases that the public will not have access to transparent and accurate information regarding federal expenditures of the ELC program funds passed through the IDOH.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the IDOH properly implement the system of internal controls they have designed to ensure the required Annual SF-425 Financial Reports are submitted with adequately documented oversight. In addition, we recommended that management of the IDOH follow their policies and procedures to ensure all subawards are appropriately identified, documented on the tracking sheet, and reported to the FSRs.

Furthermore, we recommended that they develop policies and procedures to ensure the Quarterly Fiscal Reports have an appropriate review and approval process so that the reports are submitted without error and with adequate oversight.

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 2024-038

Subject: Epidemiology And Laboratory Capacity for Infectious Diseases (ELC) - Subrecipient Monitoring
Federal Agency: U.S. Department of Health and Human Services
Federal Programs: COVID-19 - Epidemiology And Laboratory Capacity for Infectious Diseases (ELC),
Epidemiology And Laboratory Capacity for Infectious Diseases (ELC)
Assistance Listing Number: 93.323
Federal Award Numbers: NU50CK000503-01, NU50CK000503-02, NU50CK000503-03,
NU50CK000503-04, NU50CK000503-05
Compliance Requirement: Subrecipient Monitoring
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 2023-009.

Condition and Context

Federal Award Identification

As a pass-through entity, the Indiana Department of Health (IDOH) was responsible for notifying subrecipients of grant requirements, as well as identification information for the subawards they issued. The IDOH issued 102 new subawards during the audit period. Of those awards, 11 were selected for testing to ensure the award included all required information. We noted the following errors on the subawards tested:

- There was 1 subaward that contained the incorrect Assistance Listing Number.
- There were 2 subawards that did not include an Assistance Listing Number to identify the federal program for which the dollar amount of the subaward was being made available under.

Risk Assessment and Monitoring Activities

In addition, the IDOH 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 determine the appropriate monitoring activities to perform, the IDOH must evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward.

During the period under audit, the IDOH had 90 subrecipients that required monitoring. Of those 90 subrecipients, 9 were selected for testing to ensure proper monitoring activities were being performed. Although the IDOH performed monitoring activities, such as a reimbursement review, an on-site review, or a desktop review on each of the 9 subrecipients, they did not perform any prior risk assessments on the subrecipients. Additionally, the IDOH indicated they had a process in place to track whether subrecipients expected to receive a Single Audit received an audit. However, for the 9 subrecipients tested, the IDOH did not verify whether the subrecipients were audited as required by Subpart F, nor did they complete the monitoring activities required subsequent to the Single Audit, if applicable.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 75.352 states in part:

"All pass-through entities must:

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

(1) Federal award identification.

(i) Subrecipient name (which must match the name associated with its unique entity identifier);

(ii) Subrecipient's unique entity identifier;

(iii) Federal Award Identification Number (FAIN);

(iv) Federal Award Date (see § 75.2 *Federal award date*) of award to the recipient by the HHS awarding agency;

(v) Subaward Period of Performance Start and End Date;

(vi) Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;

(vii) Total Amount of Federal Funds Obligated to the subrecipient by the passthrough entity including the current financial obligation;

(viii) Total Amount of the Federal Award committed to the subrecipient by the passthrough entity;

(ix) Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);

(x) Name of HHS awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity;

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(Continued)

- (xi) CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each Federal award and the CFDA number at time of disbursement;
 - (xii) Identification of whether the award is R&D; and
 - (xiii) Indirect cost rate for the Federal award (including if the de minimis rate is charged) per § 75.414.
- (2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;
 - (3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
 - (4) An approved federally recognized indirect cost rate negotiated between the subrecipient and the Federal Government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in § 75.414(f);
 - (5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and
 - (6) Appropriate terms and conditions concerning closeout of the subaward.
- (c) 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:
 - (5) The subrecipient's prior experience with the same or similar subawards;
 - (6) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with subpart F; and the extent to which the same or similar subaward has been audited as a major program;
 - (7) Whether the subrecipient has new personnel or new or substantially changed systems; and
 - (8) The extent and results of HHS awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a HHS awarding agency).
- (c) Consider imposing specific subaward conditions upon a subrecipient if appropriate as described in in § 75.207.
 - (i) 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:

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(Continued)

- (5) Reviewing financial and performance reports required by the pass-through entity.
- (6) 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.
- (7) Issuing a management decision for audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by § 75.521.
 - (j) 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:
 - (4) Providing subrecipients with training and technical assistance on program-related matters; and
 - (5) Performing on-site reviews of the subrecipient's program operations;
 - (6) Arranging for agreed-upon-procedures engagements as described in § 75.425.
 - (k) 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 § 75.501.
 - (l) 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.
 - (m) Consider taking enforcement action against noncompliant subrecipients as described in § 75.371 of this part and in program regulations."

Cause

The IDOH did not have adequate processes or procedures in place to ensure all required monitoring activities were being conducted.

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. With the absence of policies and procedures to monitor the activities of the subrecipients of the ELC Grants, subrecipients may be using these funds for unauthorized purposes without the IDOH's knowledge. As such, due to the lack of monitoring, the IDOH cannot ensure proper accountability and compliance with the program requirements. Furthermore, 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.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the IDOH properly implement the system of internal controls they have designed to ensure required subaward documentation is provided to subrecipients and that all monitoring of subrecipients is appropriately completed.

Views of Responsible Officials

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

FINDING 2024-039

Subject: Food Distribution Cluster - Cash Management
Federal Agency: U.S. Department of Agriculture
Federal Program: Emergency Food Assistance Program (Administrative Costs)
Assistance Listing Number: 10.568
Federal Award Numbers: 228IN100I1003, 232IN001Y8105
Compliance Requirement: Cash Management
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 2023-010.

Condition and Context

The Indiana Department of Health (IDOH) is required to minimize the time between the drawdown of federal funds from the federal government and their disbursement for federal program purposes. The IDOH had not designed nor implemented a system of internal controls over this requirement to ensure the time was minimized.

Five federal cash draws were made during the audit period, and all five draws were tested for compliance. Four of the draws tested were completed on a reimbursement basis, for which no exceptions were identified. The fifth federal draw was made in advance of grant expenditures occurring. However, the IDOH did not minimize the time between the drawdown of federal funds and the disbursement of those funds, as the expenditures were not made for up to 17 business days after the funds were received from the federal government.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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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). . . ."

31 CFR 205.33(a) states in part:

"A State must minimize the time between the drawdown of Federal funds from the Federal government and their disbursement for Federal program purposes. A Federal Program Agency must limit a funds transfer to a State to the minimum amounts needed by the State and must time the disbursement to be in accord with the actual, immediate cash requirements of the State in carrying out a Federal assistance program or project. The timing and amount of funds transfers must be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs. States should exercise sound cash management in funds transfers to subgrantees in accordance with OMB Circular A-102 . . ."

Cause

The system of internal controls established by the management of the IDOH was not operating effectively to ensure there was adequate oversight of the federal draws for the Emergency Food Assistance Program.

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, noncompliance. Federal funds available through the IDOH for the Food Distribution Cluster programs could need to be returned to the federal government as in the prior year due to the IDOH's inefficient policies and procedures.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the IDOH establish a proper system of internal controls and develop policies and procedures to ensure federal cash draws are accurate, completed timely, and have the appropriate reviews, approvals, and oversight.

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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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2024-040

Subject: Immunization Cooperative Agreements - Reporting
Federal Agency: U.S. Department of Health and Human Services
Federal Program: COVID-19 - Immunization Cooperative Agreements,
Immunization Cooperative Agreements
Assistance Listing Number: 93.268
Federal Award Numbers: NH23IP922631-01, NH23IP922631-02, NH23IP922631-03,
NH23IP922631-04, NH23IP922631-05
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Other Matters

Condition and Context

The Immunization Cooperative Agreements awards are subject to various reporting requirements for which the Indiana Department of Health (IDOH) is responsible for complying with. During our audit of these requirements, we identified the following issues.

Annual SF-425 Financial Reports (FFRs)

A sample of three annual reports was selected for testing. Of the three reports selected, the IDOH could not provide documentation to support a review and approval prior to submission of one report.

Federal Funding Accountability and Transparency Act (FFATA)

The IDOH, as the direct recipient of the Immunization Cooperative Agreement grants, was required to identify which, if any, subawards they have passed through to subrecipients were subject to the reporting requirements under the Federal Funding Accountability and Transparency Act (FFATA). They were also required to report first-tier subawards that resulted in an obligation of \$30,000 or more to the FFATA Subaward Reporting System (FSRS).

The IDOH granted 82 subawards during the audit period that met or exceeded the \$30,000 threshold. We selected a sample of 11 subawards that were required to be reported to the FSRS for testing. We noted the following errors:

- There were 3 subawards totaling \$15,285,043 that were not submitted to the FSRS.
- There was 1 subaward amount that was reported incorrectly with a difference totaling \$11,640.
- There were 8 subawards totaling \$11,839,292 that were reported untimely.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

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(Continued)

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

45 CFR 74.341 states:

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

2 CFR Part 170 Appendix A states in part:

"I. Reporting Subawards and Executive Compensation

g. *Reporting of first-tier subawards.*

1. *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.*

xiii. 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>.

xiv. 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 established by the management of the IDOH was not yet implemented over the Annual Financial Reports; therefore, supporting documentation was not maintained and available for audit.

Upon further inquiry of the IDOH, the agency noted that, due to a lack of staff and proper internal controls, the FFATA tracking sheet utilized by the IDOH was not adequately maintained to document all subawards required to be reported under the FFATA, nor does the tracking sheet document the dollar amounts of the subawards.

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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. Additionally, the IDOH cannot ensure all applicable subawards are identified and filed as required under the FFATA. Consequently, subawards made by the IDOH under the Immunization Cooperative Agreements programs were not appropriately reported to the federal government. Because of this, the likelihood increases that the public will not have access to transparent and accurate information regarding federal expenditures of Immunization Cooperative Agreements program funds passed through the IDOH.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the IDOH properly implement the system of internal controls they have designed to ensure the required Annual SF-425 Financial Reports are submitted with adequately documented oversight. We also recommended that management of the IDOH follow their policies and procedures to ensure all subawards are appropriately identified, documented on the tracking sheet, and reported to the FSRS.

Views of Responsible Officials

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

FINDING 2024-041

Subject: WIC Special Supplemental Nutrition Program for Women,
Infants, and Children - Cash Management
Federal Agency: U.S. Department of Agriculture
Federal Program: WIC Special Supplemental Nutrition Program for Women, Infants, and Children
Assistance Listing Number: 10.557
Federal Award Numbers: 232IN002W1003, 242IN002W1003
Compliance Requirement: Cash Management
Audit Finding: Significant Deficiency

Condition and Context

The Indiana Department of Health (IDOH) is required to minimize the time between the drawdown of federal funds from the federal government and their disbursement for federal program purposes.

Seven federal cash draws were made during the audit period, and all seven draws were tested for compliance. We identified no exceptions in compliance for the draws; however, one draw request did not have proper documentation to support the IDOH's established review and approval process.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

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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 established by the management of the IDOH was not operating effectively to ensure there was adequate oversight of the federal draws for the WIC program.

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, noncompliance. Inefficient policies and procedures related to the oversight of federal cash draws could lead to the misuse of federal funds, and inappropriately used federal funds available through the WIC program could need to be returned to the federal government.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the IDOH properly implement the system of internal controls they have designed to ensure federal cash draws have the appropriate reviews, approvals, and oversight. We also recommended they reevaluate their policies and procedures to ensure supporting documentation of all reviews and approvals taking place are maintained in order to be presented 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 2024-042

Subject: WIC Special Supplemental Nutrition Program for Women,
Infants, and Children - Period of Performance
Federal Agency: U.S. Department of Agriculture
Federal Program: WIC Special Supplemental Nutrition Program for Women, Infants, and Children
Assistance Listing Number: 10.557
Federal Award Numbers: 232IN002W1003, 242IN002W1003
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Modified Opinion

Condition and Context

The Indiana Department of Health (IDOH) may only charge allowable costs incurred during the approved budget period of a federal award's period of performance. In addition, the IDOH must liquidate all financial obligations incurred under the federal award not later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the federal award.

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(Continued)

Our audit procedures for testing the period of performance compliance requirement include testing, for federal awards with performance ending dates during the audit period, transactions for federal award costs for which the obligation had not been liquidated (payment made) as of the end of the period of performance to verify that liquidation occurred within the allowed time period.

For this specific test, we selected a sample of 25 transactions for which the obligation had not been liquidated by the end of the grant's period of performance. Of those 25 transactions, 1 transaction in the amount of \$65,600 charged to the 232IN002W1003 (FFY 2023) grant award was liquidated 108 days after the end of the allowed 120 calendar day period. Additionally, this transaction was obligated for services that occurred after the period of performance ended for the federal award.

Furthermore, we tested a sample of 25 adjustments made during the period under audit to verify that the adjustment was for a transaction that occurred during the appropriate period of performance. Of those 25, 3 adjustments totaling \$77 were for expenditures charged to the 242IN002W1003 (FFY 2024) grant award, whose period of performance began October 1, 2023. However, the service dates of these expenditures occurred in June and July 2023, prior to the federal award's period of performance start date.

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 200.1 states in part:

"Financial obligations, when referencing a recipient's or subrecipient's use of funds under a Federal award, means orders placed for property and services, contracts and subawards made, and similar transactions that require payment. . . ."

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. . . ."

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

- (2) Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds . . ."

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.344(b) states:

"Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award."

Cause

The system of internal controls established by the management of the IDOH was not operating effectively to ensure all obligations for services occurred within the appropriate period of performance. The IDOH's policies and procedures were inadequate in preventing, or detecting and correcting, expenditures being charged to the WIC grants outside of the period of performance.

Effect

Because the transactions noted above occurred outside the allowed period of performance, these costs are determined to be questioned costs due to a violation of the terms and conditions of the federal awards.

Questioned Costs

We identified \$65,677 in known questioned costs as noted above in the *Condition and Context*.

Recommendation

We recommended that the IDOH's management properly implement the system of internal controls they have designed and reevaluate their policies and procedures to ensure obligations related to the WIC program are incurred within the allowed time period and that there is appropriate oversight of this process.

Views of Responsible Officials

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

FINDING 2024-043

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

Federal Agency: U.S. Department of Transportation

Federal Program: Highway Planning and Construction

Assistance Listing Number: 20.205

Federal Award Numbers: DES # 1400075, DES # 1701349, DES # 1701532, DES # 1800053,
DES # 1800062, DES # 1800065, DES # 2001572, DES # 1901865,
DES # 1901361, DES # 1700190

Compliance Requirement: Special Tests and Provisions: Wage Rate Requirements

Audit Findings: Significant Deficiency, Other Matters

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 Highway Planning and Construction grants 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 contracts with prime contractors for distinct projects that are in excess of the \$2,000 threshold that are funded with Highway Planning and Construction grant funds. Prime contractors for each project may use various 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. While the prime contractors are ultimately responsible for the submission of the subcontractors' certified payrolls, the portal does allow the subcontractors to upload directly into the system.

The population for testing was comprised of all certified payrolls submitted by each of the prime contractors and subcontractors during the audit period. A sample of 40 certified payrolls was selected to verify that the payrolls were submitted timely. Of the 40 certified payrolls reviewed, 4 were not submitted timely by four different subcontractors. The number of days between payroll ending date and the date submitted ranged from 19 to 32 days.

Additionally, for the sample of 40 certified payrolls noted above for prime contractors selected for testing, we reviewed the contracts between the INDOT and the prime contractors to verify that the required prevailing wage rate clause was included in the contract, specifically noting reference to Form FHWA-1273. There were no exceptions identified for these contracts. For subcontractors selected for testing, we reviewed the contracts between the prime contractors and the subcontractors for inclusion of the proper wage rate clauses, specifically noting references to Form FHWA-1273. However, six of these contracts between the prime contractors and subcontractors did not contain the proper wage rate clause.

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). . . ."

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

"Contract provisions and related matters. . . .

(3) *Records and certified payrolls* — . . .

(ii) *Certified payroll requirements* —

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(A) *Frequency and method of submission.* The contractor or subcontractor must submit weekly, for each week in which any DBA- or Related Acts-covered work is performed, certified payrolls to the [write in name of appropriate Federal agency] if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the certified payrolls to the applicant, sponsor, owner, or other entity, as the case may be, that maintains such records, for transmission to the [write in name of agency]. The prime contractor is responsible for the submission of all certified payrolls by all subcontractors. A contracting agency or prime contractor may permit or require contractors to submit certified payrolls through an electronic system, as long as the electronic system requires a legally valid electronic signature; the system allows the contractor, the contracting agency, and the Department of Labor to access the certified payrolls upon request for at least 3 years after the work on the prime contract has been completed; and the contracting agency or prime contractor permits other methods of submission in situations where the contractor is unable or limited in its ability to use or access the electronic system. . . ."

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. . . ."

Cause

The system of internal controls established by the management of the INDOT was not operating effectively to ensure all requirements under the Wage Rate Requirements were adequately being followed.

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 agency could also be liable for paying any additional wages if the contractor did not pay prevailing wage rates to laborers working on the contract.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the INDOT properly implement the system of internal controls they have designed to ensure the certified payrolls from both prime contractors and subcontractors are received timely and that the documentation is readily available for audit. We also recommended that they develop a process to verify that all contracts, notably those between prime contractors and subcontractors, include the proper Wage Rate clauses.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

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

FINDING 2024-044

Subject: Coronavirus Capital Projects Fund - Subrecipient Monitoring
Federal Agency: U.S. Department of Treasury
Federal Program: Coronavirus Capital Projects Fund
Assistance Listing Number: 21.029
Federal Award Number: CPFFN0193
Compliance Requirement: Subrecipient Monitoring
Audit Findings: Material Weakness, Other Matters

Condition and Context

The State Budget Agency (SBA), who administers the Coronavirus Capital Projects Fund (CCPF) program, entered into a Memorandum of Understanding (MOU) to provide CCPF funding to the Indiana Office of Community and Rural Affairs (OCRA), a sub-state agency, to carry out part of the federal award. The management of the OCRA was responsible for passing through the CCPF funding to subrecipients. They were also responsible for properly monitoring the activities of the subrecipients as necessary to ensure that the subawards were used for authorized purposes and were in compliance with all applicable requirements.

Monitoring activities would include reviewing applicable financial and performance reports required by the OCRA; 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-site review; issuing management decisions for applicable audit findings pertaining to federal awards provided by the OCRA; and resolving audit findings specifically related to the subaward passed through the OCRA.

Furthermore, the OCRA must verify that every subrecipient is audited as required by Subpart F of Uniform Guidance when 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 the period under audit, the OCRA had 20 subrecipients that required monitoring. Of those 20 subrecipients, 12 were not-for-profit and 8 were for-profit entities. Two subrecipients, one not-for-profit and one for-profit were selected for testing to ensure proper monitoring activities were being performed. Each subrecipient was effectively monitored to ensure the required quarterly financial and performance reports were submitted.

However, the OCRA did not have a system in place to track whether the not-for-profit subrecipients expected to receive a Single Audit actually received an audit. As such, the OCRA did not verify whether the one not-for-profit subrecipient selected for testing was audited as required by Subpart F, nor did they complete the monitoring activities required subsequent to the Single Audit, if applicable. Upon further inquiry with the OCRA management, it was determined that they did not verify a Single Audit occurred, if expected, for any of the 11 additional not-for-profit subrecipients.

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 200.332 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:

- (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.

(n) 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:

- (7) Providing subrecipients with training and technical assistance on program-related matters; and
- (8) Performing on-site reviews of the subrecipient's program operations;

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(Continued)

(9) Arranging for agreed-upon-procedures engagements as described in § 200.425.

(o) 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.

(p) 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.

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

Cause

Upon inquiry with the management of the OCRA, the individuals responsible for overseeing the system of internal controls for the Single Audit tracking requirements had a misunderstanding of the requirements that caused the issues to go undetected and uncorrected.

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. With the absence of policies and procedures to monitor the activities of the subrecipients of the CCPF grants, subrecipients may be using these funds for unauthorized purposes without the SBA's or the OCRA's knowledge. As such, due to the lack of monitoring, the OCRA cannot ensure proper accountability and compliance with the program requirements. Furthermore, noncompliance with the provisions of the federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the SBA or the OCRA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the SBA and the OCRA establish a proper system of internal control, which would include developing policies and procedures to ensure all required monitoring of subrecipients is completed appropriately.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2023-001**Fiscal year in which the finding initially occurred:** 2023**Current Audit Period:** 2024**Finding Subject:** Unemployment Compensation Fund Financial Statements**Summary of Finding:**

The system of internal controls in place was not effective to prevent, or detect and correct, errors in the Unemployment Compensation Fund (UCF) in the State's financial statements and an effective process was not in place to define or regularly monitor the collectability of accounts receivable from overpayments made to ineligible claimants during the COVID-19 pandemic. This resulted in Accounts receivable and related revenue being overstated by \$1,226,948 due to overpayments scheduled to be written off by July 1, 2023, not being completed prior to the compilation of the financial statements; accounts payable being overstated by \$2,130,138 due to employer overpayments being more than four years past the original payment, which is past the statutory deadline for adjustments or refunds being made to the employer's account; and, the inclusion of lost wage assistance program activity which was separately funded from the Unemployment Insurance program and not intended to be accounted for within the State's UCF.

Status of Audit Finding:

Partially Corrected

Response Comments:

The following actions have been taken:

1. Department of Workforce Develop (DWD) finance and Unemployment Insurance (UI) staff have reviewed and strengthened existing internal control measures that review the UCF accounts receivables and payables on a quarterly basis including aging analysis, write-offs or allowances that need considered, reviewed information for inclusion or exclusion in receivables or payables for UCF financial statement presentation, and reviewed with DWD leadership the results of the annual Tax Performance System (TPS) Internal Control Review for consideration of additional recommendations;
2. DWD UI staff fully completed the system work already in-process relating to converting credits that are more than four years old, including testing, data review, demo with Unemployment and Finance leadership, and implementation of that enhancement;
3. DWD UI staff evaluated the existing development ticket that addresses the Wrong SSN issue to ensure its effectiveness upon implementation

The following action item was not complete as of the end of State Fiscal Year 2024:

“document, in writing, the UCF write-off procedures for consistent staff training and staff reference purposes for alignment with established practices, statutes, and regulations based upon the debt type, age, status, and other applicable parameters, and conduct a quarterly review of adherence to the procedures for internal control purposes”

DWD finance and UI staff have worked to identify the debt type, age, and status of all outstanding overpayments. This information has been used to determine the current collectability rate and has been applied to the outstanding receivable balances. This has given the department a reasonable amount to report as an allowance for doubtful accounts.

At this time, a write-off policy for current outstanding overpayments has not been established, as DWD staff have continued to collect upon those receivables. It is the intent of DWD finance staff to work with UI staff apply the detailed information now available to determine the best approach to a write-off policy.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2023-002**Fiscal year in which the finding initially occurred: 2022****Current Audit Period: 2024****Finding Subject:** Unemployment Insurance (UI) - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility**Summary of Finding:**

The system of internal controls established relating to participant benefit eligibility requirements, specifically relating to Regular Unemployment Insurance, Pandemic Unemployment Assistance (PUA), and Federal Pandemic Unemployment Compensation (FPUC) benefit programs were not properly implemented, nor operated effectively to permit, prevent, or detect and correct, participant benefit eligibility requirements for the programs. This resulted in three UI and one PUA and FPUC sampled benefit costs (with \$25,943 combined questioned costs) being paid incorrectly.

Status of Audit Finding:

Fully Corrected and the original corrective action was implemented

Response Comments:

Completed May 11, 2023

FINDING 2023-003**Fiscal year in which the finding initially occurred: 2023****Current Audit Period: 2024****Finding Subject:** Unemployment Insurance (UI) - Special Tests and Provisions - UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)**Summary of Finding:**

The system of internal controls established to sync participant data across programs was not effective to prevent, or detect and correct, noncompliance related to RESEA participants and UI benefit eligibility. This resulted in 3 sampled participant's benefits (with \$0 questioned costs) not being suspended.

Status of Audit Finding:

Partially Corrected

Response Comments:

The original Corrective Action Plan (CAP) had an estimated completion date of June 30, 2024 and stated, "Of the approximate 50,700 items, DWD identified one of the three issues during monitoring of the regional staff in June 2023. As a result of the issues found during the monitoring, the Director of RESEA had technical assistance calls with the region on October 3, 2023, and October 12, 2023. Region staff have selected a new service provider because of the issues found during the monitoring, and the remaining issues were human error. DWD will consider process improvements to reduce human error as part of a greater agency priority for system improvement of the RESEA program and corresponding processes." As of August 2024, the RESEA workgroup is continuing to work through a business process

analysis and remains on track to make final recommendations and finalize scope(s) of work for short-term process improvement projects based on findings from the analysis in FY25-Q1.

FINDING 2023-004

Fiscal year in which the finding initially occurred: 2023

Current Audit Period: 2024

Finding Subject: Unemployment Insurance – Period of Performance

Summary of Finding:

The system of internal controls established was not effective to prevent, or detect and correct, noncompliance related to the Period of Performance for the Unemployment Insurance program. This resulted in 13 sampled costs (with \$41,771 questioned costs) being charged to grants in 2022 that were outside the Period of Performance specified in the grants.

Status of Audit Finding:

Partially Corrected

Response Comments:

The corrective action plan was completed September 25, 2024, after the current audit period of Fiscal Year 2024.

FINDING 2023-005

Fiscal year in which the finding initially occurred: 2023

Current Audit Period: 2024

Finding Subject: Workforce Innovation and Opportunity Act (WIOA) - Period of Performance

Summary of Finding:

The system of internal controls established was not effective to prevent, or detect and correct, noncompliance related to the Period of Performance for the WIOA Cluster programs. This resulted in five out of 15 sampled costs (\$0 questioned costs) being charged to grants in 2022 that were outside the Period of Performance specified in the grants.)

Status of Audit Finding:

Partially Corrected

Response Comments:

The corrective action plan was completed September 25, 2024, after the current audit period of Fiscal Year 2024.



INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

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Eric J. Holcomb
Governor

Brian C. Rockensuess
Commissioner

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2023-006 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: FY22

Current Audit Period: State FY2024

Finding Subject: Performance Partnership Grants - Reporting - Internal Controls

Summary of Finding: Lack of Internal Controls Repeat Finding. A proper system of internal controls was not designed by management of IDEM, which would include segregation of key functions. The recommendation was that 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.

Status of Audit Finding: Fully corrected and corrective action was implemented

Response Comments:

(Note: See instructions above for guidance)

FINDING 2023-007 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: State FY2023

Current Audit Period: State FY2024

Finding Subject: Performance Partnership Grants - Level of Effort - Internal Controls

Summary of Finding: IDEM was in compliance with the applicable Level of Effort- Maintenance of Effort requirements for FY23 however it was noted that a control weakness due to IDEM not having designed or implemented a system of internal control that would likely be effective in preventing, or detecting and correcting, noncompliance. The recommendation was that IDEM design and implement a proper system of internal control and develop policies and procedures to ensure there is an appropriate level of review and oversight of the Performance Partnership Grants Level of Effort requirements.

Status of Audit Finding: Fully corrected and corrective action was implemented

Response Comments:

(Note: See instructions above for guidance)



Visit on.IN.gov/survey or scan the QR code to provide feedback.

We appreciate your input!





Eric J. Holcomb
Governor

Lindsay M. Weaver, MD, FACEP
State Health Commissioner

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Indiana Department of Health Summary Schedule of Prior Audit Findings (SSPAF 24)

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 program review of Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Federal Awards:

NU50CK00503-01
NU50CK00503-02
NU50CK00503-03
NU50CK00503-04

FINDING 2023-008

Subject: -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 93.323

Compliance Requirement: Reporting

Audit Findings: Material Weakness Other Matters

Area of Finding: Monthly Fiscal Reports/FFATA reporting

Fiscal Year in which finding initially occurred: 2021 repeat prior audit finding from 2021-006. prior audit finding number was 2022-009

Status of Audit Finding: Monthly and Quarterly Fiscal Reports:

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

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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.

Status: Complete 6-30-2023

SOP's for ELC Covid and Base reporting were created in April 03,2024, May 29,2024 and August 2024.

Filtered report developed for future audit requests-Completed 3/26/2024

Additional ELC reporting SOP were created in April, May, and August 2024. They are stored on a shared network drive.

Expectation of a Repeat Finding: Monthly Fiscal Reports, we do not anticipate a repeat finding of monthly reports part of this finding.

Status of Audit Finding: FFATA reporting: After the 2021 audit finding, IDOH put into place a corrective action plan that included a revised set of internal controls and updated procedures to address areas of this audit finding. These are:

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 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.
4. Re-evaluation of the Request for Contracts internal document was conducted to ensure that it contains the appropriate FAIN, and Grant number to ensure a 1 to 1 confirmation that the correct grant document is associated with the FFATA reporting.
5. FFATA reporting questionnaire status is a subject on the bi-weekly contract section meetings. So, the FFATA reporter can provide technical assistance to the contract specialist to obtain the completed forms.
6. An audit and FFATA mailbox were created so sub-recipients can send all completed forms back to one location, so they can be tracked better.

Complete 09/15/2024

Expectation of a Repeat Finding: (partial) IDOH continues working on cleanup of the backlog of corrections to underreported FFATA reporting. This includes capturing all FFATA questionnaires from sub-recipients containing the sub-recipients' UEI numbers.

The volume of agreements IDOH processes vs time required to obtain this information from vendors for the monthly reporting for all sub-awards has identified the need for additional staff to assist in this process. Until we can get 100% compliance from sub-recipients in returning their FFATA questionnaire forms timely, the expectation is that a portion of full reports on all entities will still have some missing unreported sub-awards. IDOH needs to explore a different manner to capture the UEI numbers for each sub-recipient.



FINDING 2023-009

Subject: -Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) 93.323

Compliance Requirement: Subrecipient Monitoring

Audit Findings: Material Weakness Other Matters

Area of Finding: Subrecipient Monitoring

Federal Award and Years NU50CK00503-01, NU50CK00503-02

NU50CK00503-03, NU50CK00503-04

Fiscal Year in which finding initially occurred: 2023

Status of Audit Finding:

To better address any weaknesses in sub-recipient monitoring the Grants and Contracts division under finance has expanded the Major Federal Programs section to develop and provide resources to IDOH programs for performing improved risk assessments of potential sub-recipients. The agency has identified an Agency Internal Control Officer to coordinate efforts to identify, track and provide technical assistance on risk management and best sub-recipient monitoring practices. To date we have been in the development of the following tools to address and improve on this issue:

- Internal Control Officer- Filled May 14, 2024, by Andrea Morris. The internal control officer is the primary point of contact for all internal control questions, liaison with OMB/SBA regarding risk assessments and corrective actions for audit findings and communicates with and assists financial/programs in implementing internal control processes.
- Risk Assessment Tool: A tool utilized on the IDOH Sub-Award Contracts, Monitoring & Risk Management SharePoint site by the programs to generate a risk level for sub-awardees. Risk Assessment Tool Appendix is with OLA for review and approval. Expected roll out date is December 2024.
- Risk Assessment Checklist: An automated survey in RedCap that is sent to and filled out by all existing, new and potential sub-awardees. The response to the survey is utilized by the program to complete the Risk Assessment Tool and ultimately determine a risk score. Risk Assessment Checklist Appendix is with OLA for review and approval. Expected roll out date is December 2024.
- Risk Management Policy: Defines IDOH's policy on risk management of sub-awardees



and establishes the use of the Risk Assessment Tool and Risk Assessment Checklist for programs to monitor their sub-awardees. Risk Management Policy is with OLA for review and approval. Expected roll out date is December 2024.

- Risk Mitigation Strategies: A guide developed by IDOH finance to assist the programs in determining the appropriate amount of monitoring a sub-awardee will need to be successful. The Risk Mitigation Strategy document is with OLA for review and approval. Expected roll out date is December 2024.
- Site Visit SOP: Establishes guidelines that IDOH finance will use to conduct monitoring visits. This procedure manual is in draft form with Major Federal Programs. Expected final review by finance is October 18, 2024. Procedure will then go to OLA for review and approval. Expected roll out date is December 2024.
- SharePoint site: The IDOH Sub-Award Contracts, Monitoring & Risk Management SharePoint site was developed to assist the IDOH programs with the risk management and monitoring of sub-awardees. The site contains the tools, guidance, and information needed to complete risk assessments and monitor sub-awardees consistently across the agency. The SharePoint site is developed and will be rolled out in December 2024 after the corresponding policies and procedures are approved.
- Program training: The Major Federal Programs section provided initial informational training meetings on the SharePoint site and risk assessment tools to the division directors and grant managers in the agency commissions during June and July 2024. Additionally, a fiscal accountability PowerPoint has been developed and is in review in finance. Trainings will take place pre and post roll out of policies and procedures.
- Resources: The IDOH Sub-Award Contracts, Monitoring & Risk Management SharePoint site contains access to many resources that can be used to assist in sub-awardee monitoring. Previously mentioned policies, procedures and training will be available on the SharePoint site.
- Technical Assistance: Technical assistance will be provided to each division once full implementation of the policies and procedures are rolled out in December 2024. The Sub-award Grant Manager and Manager of Major Federal Programs will be available to the programs to assist them on sub-awardee monitoring and desk/site visits.



Expectation of a Repeat Finding

Additional findings are expected until the sub-awardee monitoring and risk management policies are fully rolled out and implemented by the divisions. Roll out of the policies will occur in December 2024 and implemented by the programs throughout fiscal year 2025. Findings will likely occur until a full fiscal year of implementation has occurred.

FINDING 2023-010

Subject: Food Distribution Cluster 10.565,10.568

Compliance Requirement: Cash Management

Audit Findings: Material Weakness Other Matters

Area of Finding: Cash Management

Federal Award and Years: 222IN001Y8005, 232IN001Y8005,222IN10P1103
222IN001Y8105,222IN001Y8613,228IN100I1003
23IN001Y8105, EST-23IN001Y8613

Fiscal Year in which finding initially occurred: 2023

Status of Audit Finding:

Our Corrective Action Plan, which is mostly already in place, will be to process Federal Draws monthly, barring some extenuation circumstances that don't allow us to do so (Quarterly is the requirement). As part of the Corrective Action Plan, our Federal Draws will only be for current reimbursable expenses. We will not draw down any amounts in excess of expenses the program has already incurred going forward.

Going forward (until access to software can be gained), the Financial Analyst will complete the draw invoice based on the expenses for the last month that are tied to the Monthly Appropriation Report, which is prepared by the accountant. The Deputy Controller will review the Draw Invoice and confirm that it matches the current reimbursable expenses. The Deputy Controller will then forward the Draw Request with backup to the Finance Director, who will review the information and approve the Draw Request. At that point, the Deputy Controller will process the Federal Draw.



Anticipated Completion Date:

While this process is mostly in place currently, the Deputy Controllers/Controller are still adjusting their Teams to the current reorganization. This process is expected to be fully implemented no later than November 30, 2024.

Please accept this summary of prior audit findings, concerning findings during the 2023 audit for these programs. Please let us know if there is any additional information we can provide on this matter.

Sincerely

Laurie Mendez 10/10/2024

Laurie Mendez
Chief Financial Officer
Indiana Department of Health



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FY 2024

FINDING 2023-011

Fiscal year in which the finding initially occurred: FY 2022

Current Audit Period: FY 2024

Finding Subject: Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Reporting

Summary of Finding:

REPORTING

Quarterly Reporting

A weakness was found in the Indiana Department of Homeland Security (IDHS) federal quarterly reporting internal review process. It was recommended that IDHS establish a documented system of internal controls where federal quarterly reporting is approved by knowledgeable reviewers.

Status of Audit Finding: Fully Corrected and the original corrective action was implemented

FFATA Reporting

A weakness was found in the IDHS FFATA reporting process regarding timely submission of award reports. It was recommended that IDHS establish a proper system of internal controls where required awards are identified and then reported in a timely manner.

Status of Audit Finding: Partially Corrected

Response Comments:

Per the FY 2023 IDHS audit corrective action plan, IDHS was to design and implement a series of internal controls where awards that met the FFATA reporting requirements were submitted in a timely manner. During FY 2024, IDHS successfully corrected this finding. IDHS has labeled this as "partially corrected" as there could be findings for samples pulled during the design and implementation phase of this initiative.

FINDING 2023-012

Fiscal year in which the finding initially occurred: FY 2022

Current Audit Period: FY 2024

Finding Subject: Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Subrecipient Monitoring

Summary of Finding:

SUBRECIPIENT MONITORING

A weakness was found in the IDHS subrecipient monitoring procedures regarding the audited program. It was recommended that IDHS establish a documented process where subrecipients are regularly monitored for Single Audit compliance and subaward information is provided appropriately.

Status of Audit Finding: Partially Corrected

Response Comments:

Per the FY 2023 IDHS audit corrective action plan, IDHS was to procure software to automate and track this process. IDHS is currently working with a knowledgeable vendor to provide software options that would correct this finding, write processes and procedures, train staff, troubleshoot, and implement the fortified solution.



FINDING 2023-013

Fiscal year in which the finding initially occurred: 2022

Current Audit Period: July 1, 2023 - June 30, 2024

Finding Subject: Career and Technical Education - Basic Grants to States - Subrecipient Monitoring

Summary of Finding:

Compliance Requirement: Subrecipient Monitoring

Audit Findings: Material Weakness, Other Matters

This is a repeat finding from the immediately prior year. The prior year finding number was 2022-013.

Condition and Context

The Governor's Workforce Cabinet (GWC) was the agency responsible for the Career and Technical Education - Basic Grants to States for the period under audit. The GWC had not properly designed or implemented a system of internal control related to its duties as the pass-through entity for these grants.

Federal Award Identification

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.

Monitoring Activities

The GWC, as the pass-through entity of the Career and Technical Education grants during the audit period, was required to monitor 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. Monitoring activities would include reviewing applicable financial reports required by the IDOE; 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-site review; issuing management decisions for applicable audit findings pertaining to federal awards provided by the GWC; and resolving audit findings specially related to the subaward passed through the GWC.

Furthermore, the GWC was required to verify that every subrecipient was audited as required by Subpart F of Uniform Guidance when 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.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

The lack of internal controls and noncompliance were systemic issues throughout the audit period for GWC. On July 1, 2023, all Career and Technical Education - Basic Grants to States were transferred from the Governor's Workforce Cabinet to the Commission for Higher Education (CHE). As such, all future responsibilities in relation to these grants, including subrecipient monitoring will fall upon the CHE.



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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.

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 State.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management responsible for these grants 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 State; and that management decisions are issued for audit findings pertaining to Federal awards provided by the State.

Views of Responsible Officials

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

Status of Audit Finding: Fully Corrected and the original corrective action was implemented

Response Comments: N/A

FINDING 2023-014

Fiscal year in which the finding initially occurred: 2022

Current Audit Period: July 1, 2023 - June 30, 2024

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

Summary of Finding:



Condition and Context

The Governor's Workforce Cabinet (GWC) was the agency responsible for the Career and Technical Education - Basic Grants to States for the period under audit. The GWC had not properly designed or implemented systems of internal control, which would include appropriate segregation of duties that would likely be effective in preventing, or detecting and correcting, noncompliance for the below noted compliance requirements.

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.

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 and noncompliance were systemic issues throughout the audit period for GWC. On July 1, 2023, all Career and Technical Education - Basic Grants to States were transferred from the GWC to the Commission for Higher Education (CHE). As such, all future responsibilities in relation to these grants, including subrecipient monitoring will fall upon the CHE.

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.

Status of Audit Finding: Fully Corrected and the original corrective action was implemented

Response Comments: N/A



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2023-015

FINDING 2022-015

Fiscal Year in Which the Finding Initially Occurred: 2022

Current Audit Period: 7/1/23-6/30/24

Finding Subject: Child Nutrition Cluster – Reporting

Status of Audit Finding: Partially Corrected

Response Comments:

Below is the original remediation plan.

Management is aware of noncompliance during the audit period. Since the employee who was responsible for populating this information left the agency on 07/21/23 no further progress has been made.

FFATA processes are in place however noncompliance with timeliness and approval remain as issues due to the frequency of staffing changes as well as many challenges with the FSRS/USA Spending systems in general which are hindering the process in some aspects of reporting, (i.e. receipt of or missing UEI numbers, duplication of entries when trying to make corrections via system requests for deletion of reports, formula allocations being off by pennies which will need to be reentered, 30 day lag times between entry into FSRS and upload into USA Spending, etc.)

Update on Remediation Action:

Methodology for entry selection is written in the current standard operating procedure. The SOP requires all allocation amounts, regardless of dollar amount and excluding those with no UEI, to be filed appropriately. Grantees are tracked in designated ledgers and confirmed for entry by multiple team members. FSRS has been retired by the federal government with instruction to enter FFATA information into SAM.GOV as of March 2025. IDOE is actively working to enter all required information prior to the anticipated completion date

Anticipated Completion Date: June 30, 2025



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Dr. Katie Jenner, Secretary of Education

#

FINDING 2023-016

FINDING 2022-016

FINDING 2021-008

Finding Subject: Child Nutrition Cluster – Internal Controls for Inventory Management

Fiscal Year in Which the Finding Initially Occurred: 2021

Current Audit Period: 7/1/23-6/30/24

Status of Audit Finding: Partially corrected

Response Comments:

DOE will initiate multiple actions including a reconciliation process and procure assistance to ensure compliance.

Update on Remediation Action:

All actions have been taken

FINDING 2023-017

FINDING 2022-017

FINDING 2021-012

Fiscal Year in Which the Finding Initially Occurred: 2021

Current Audit Period: 7/1/23-6/30/24

Finding Subject: Title I Grants to Local Education Agencies - Reporting

Status of Audit Finding: Partially corrected

Response Comments:

Below is the original remediation plan.

Management is aware of noncompliance during the audit period. Since the employee who was responsible for populating this information left the agency on 07/21/23 no further progress has been made.

FFATA processes are in place however noncompliance with timeliness and approval remain as issues due to the frequency of staffing changes as well as many challenges with the FSRs/USA Spending systems in general which are hindering the process in some aspects of reporting, (i.e. receipt of or missing UEI numbers, duplication of entries when trying to make corrections via system requests for deletion of reports, formula allocations being off by pennies which will need to be reentered, 30 day lag times between entry into FSRs and upload into USA Spending, etc.)

Update on Remediation Action:

Methodology for entry selection is written in the current standard operating procedure. The SOP requires all allocation amounts, regardless of dollar amount and excluding those with no UEI, to be filed appropriately. Grantees are tracked in designated ledgers and confirmed for entry by multiple team members. FSRs has been retired by the federal government with instruction to enter FFATA information into SAM.GOV as of March 2025. IDOE is actively working to enter all required information prior to the anticipated completion date



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Anticipated Completion Date: June 30, 2025

FINDING 2023-018

FINDING 2022-018

Fiscal Year in Which the Finding Initially Occurred: 2022

Current Audit Period: 7/1/23-6/30/24

Finding Subject: Title I Grants to Local Education Agencies – Special Tests – Oversight and Monitoring Responsibilities with Respect to Charter Schools with Relationships with Charter Management Organizations (SEAs/LEAs)

Status of Audit Finding: Partially Corrected

Response Comments:

IDOE has created policies and procedures for the fiscal monitoring of charter schools that have relationships with charter management organizations (CMOs) to ensure adequate oversight and appropriate monitoring occur on a timely and consistent basis. The programmatic team and fiscal monitoring collaborate to ensure all charter schools with CMOs are identified and monitored appropriately. IDOE has begun the process of fiscally monitoring CMOs as well as following up on findings/deficiencies as required.

Update on Remediation Action:

Corrective action has been completed and implemented December 31, 2024.

FINDING 2023-019

FINDING 2022-019

FINDING 2021-011

FINDING 2020-006

Fiscal Year in Which the Finding Initially Occurred: 2020

Current Audit Period: 7/1/23-6/30/24

Finding Subject: Title I Grants to Local Education Agencies - Special Tests and Provisions: Access to Federal Funds for New and Significantly Expanded Charter Schools

Status of Audit Finding: Partially corrected.

Response Comments:

A timeline outlining the process for allocation approvals, the person responsible for the activity (Data team, Finance team, Program team), and the date the activity is required by has been developed.

Update on Remediation Action:

Corrective action has been completed and implemented by February 1, 2025



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FINDING 2023-020

FINDING 2022-020

FINDING 2021-010

FINDING 2020-007

Fiscal Year in Which the Finding Initially Occurred: 2020

Current Audit Period: 7/1/23-6/30/24

Finding Subject: Title I – Subrecipient Monitoring

Status of Audit Finding: Partially Corrected

Responses Comments:

The Indiana Department of Education (IDOE) recently revised its fiscal monitoring procedures to ensure compliance with the pass-through entity single audit requirements pursuant to 2 CFR 200.332.

Update on Remediation Action:

The IDOE will continue to monitor subrecipients, taking timely and appropriate action to address deficiencies related to federal awards, as well as issuing management decisions relating to those findings.

Anticipated Completion Date: June 30, 2025

FINDING 2023-021

Fiscal Year in Which the Finding Initially Occurred: 2023

Current Audit Period: 7/1/23-6/30/24

Finding Subject: Supporting Effective Instruction State Grants - Reporting

Status of Audit Finding: Partially corrected

Response Comments:

Below is the original remediation plan.

Management is aware of noncompliance during the audit period. Since the employee who was responsible for populating this information left the agency on 07/21/23 no further progress has been made.

FFATA processes are in place however noncompliance with timeliness and approval remain as issues due to the frequency of staffing changes as well as many challenges with the FSRS/USA Spending systems in general which are hindering the process in some aspects of reporting, (i.e. receipt of or missing UEI numbers, duplication of entries when trying to make corrections via system requests for deletion of reports, formula allocations being off by pennies which will need to be reentered, 30 day lag times between entry into FSRS and upload into USA Spending, etc.)

Update on Remediation Action:

Methodology for entry selection is written in the current standard operating procedure. The SOP requires all allocation amounts, regardless of dollar amount and excluding those with no UEI, to be filed appropriately. Grantees are tracked in designated ledgers and confirmed for entry by multiple team members. FSRS has been retired by the



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

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federal government with instruction to enter FFATA information into SAM.GOV as of March 2025. IDOE is actively working to enter all required information prior to the anticipated completion date

Anticipated Completion Date: June 30, 2025

FINDING 2023-022

Fiscal Year in Which the Finding Initially Occurred: 2023

Current Audit Period: 7/1/23-6/30/24

Finding Subject: Supporting Effective Instruction State Grants – Special Tests – Oversight and Monitoring Responsibilities with Respect to Charter Schools with Relationships with Charter Management Organizations (SEAs/LEAs)

Status of Audit Finding: Partially Corrected

Response Comments:

IDOE has created policies and procedures for the fiscal monitoring of charter schools that have relationships with charter management organizations (CMOs) to ensure adequate oversight and appropriate monitoring occur on a timely and consistent basis. The programmatic team and fiscal monitoring collaborate to ensure all charter schools with CMOs are identified and monitored appropriately. IDOE has begun the process of fiscally monitoring CMOs as well as following up on findings/deficiencies as required.

Update on Remediation Action:

Corrective action has been completed and implemented December 31, 2024.

FINDING 2023-023

Fiscal Year in Which the Finding Initially Occurred: 2023

Current Audit Period: 7/1/23-6/30/24

Finding Subject: Supporting Effective Instruction State Grants - Special Tests and Provisions: Access to Federal Funds for New and Significantly Expanded Charter Schools

Status of Audit Finding: Partially corrected.

Response Comments:

A timeline outlining the process for allocation approvals, the person responsible for the activity (Data team, Finance team, Program team), and the date the activity is required by has been developed.

Anticipated Completion Date:

The developed timeline will be successfully implemented by March 10, 2026. IDOE will post the position for Internal Control Officer in April 2025 with the intent to hire as soon as possible.

FINDING 2023-024

Fiscal Year in Which the Finding Initially Occurred: 2023

Current Audit Period: 7/1/23-6/30/24



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

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Finding Subject: Supporting Effective Instruction State Grants – Subrecipient Monitoring
Status of Audit Finding: Partially Corrected

Responses Comments:

The Indiana Department of Education (IDOE) recently revised its fiscal monitoring procedures to ensure compliance with the pass-through entity single audit requirements pursuant to 2 CFR 200.332.

Update on Remediation Action:

The IDOE will continue to monitor subrecipients, taking timely and appropriate action to address deficiencies related to federal awards, as well as issuing management decisions relating to those findings.

Anticipated Completion Date:

June 30, 2025

FINDING 2023-025

Fiscal Year in Which the Finding Initially Occurred: 2023

Current Audit Period: 7/1/23-6/30/24

Finding Subject: Supporting Effective Instruction State Grants – Earmarking – Internal Controls

Status of Audit Finding: Partially corrected

Response Comments:

Below is the original remediation plan.

When a controller requests for funds to be setup in PS, they will use the percentage breakdowns as shown below to make that request. We will incorporate the Title II-A allocations workbook and have multiple individuals reviewing and approving those figures.

Update on Remediation Action:

We are actively working to update our policies and procedures to incorporate segregation of key functions as it relates to earmarking.

Anticipated completion date: 4/30/25

FINDING 2023-026

FINDING 2022-022

FINDING 2021-015

Fiscal Year in Which the Finding Initially Occurred: 2021

Current Audit Period: 7/1/23-6/30/24

Status of Audit Finding: Partially corrected.

Funding Subject: Stabilization Funding – Subrecipient Monitoring



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

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Responses Comments:

The Indiana Department of Education (IDOE) recently revised its fiscal monitoring procedures to ensure compliance with the pass-through entity single audit requirements pursuant to 2 CFR 200.332.

Update on Remediation Action:

The IDOE will continue to monitor subrecipients, taking timely and appropriate action to address deficiencies related to federal awards, as well as issuing management decisions relating to those findings.

Anticipated Completion Date:

June 30, 2025

FINDING 2023-027

Fiscal Year in Which the Finding Initially Occurred: 2023

Current Audit Period: 7/1/23-6/30/24

Status of Audit Finding: Partially Corrected

Finding Subject: Special Education – Matching, Level of Effort

Response Comments:

A 10-year Maintenance of Effort (MOE) workbook was released in October 2023 by the Office of Special Education (OSE). The new template was approved by the Office of Special Education Program (OSEP) developed by the Center of IDEA Fiscal Reporting (CIFR). The Local Education Agencies (LEAs) received training from OSE in October and November, along with four extra office hours in November. We are currently working to complete MOE up to the 2022–2023 Eligibility Standard. We plan to release the next section that complies with the 2024–2025 Eligibility Standard in the summer of 2024.

Update on Remediation Action:

Corrective action has been completed.

FINDING 2023-028

Fiscal Year in Which the Finding Initially Occurred: 2023

Current Audit Period: 7/1/23-6/30/24

Finding Subject: Special Education – Subrecipient Monitoring

Status of Audit Finding: Partially Corrected

Responses Comments:

The Indiana Department of Education (IDOE) recently revised its fiscal monitoring procedures to ensure compliance with the pass-through entity single audit requirements pursuant to 2 CFR 200.332.

Update on Remediation Action:

The IDOE will continue to monitor subrecipients, taking timely and appropriate action to address deficiencies related to federal awards, as well as issuing management decisions relating to those findings.

Anticipated Completion Date:

Indiana Government Center North, 9th Floor • 100 N Senate Ave • Indianapolis, Indiana 46204
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Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

June 30, 2025

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2023-029 – SPECIAL TESTS AND PROVISIONS – CHILD SUPPORT NON-COOPERATION TANF

FINDING 2022-024

FINDING 2021-026

FINDING 2020-014

FINDING 2019-015

FINDING 2018-014

FINDING 2017-017

Fiscal year in which the finding initially occurred: 2017

Current Audit Period: 2024

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

Summary of Finding:

Cash assistance benefits were not properly discontinued for individuals who were not cooperating with the child support requirements for 13 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.

There were no questioned costs identified.

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.

Status of Audit Finding:

Partially corrected

Response Comments:

System changes are still in progress. Two reports have been created to ensure that cases with child support non-compliance omitted during interface are addressed manually. The participant report is all





MPI's in DCS system that are missing a RID number. For those that show up on this report we research what the correct RID number is from the DFR side and are adding it to our systems participant. The Case report are cases where a trigger occurred at the case level but something was missing that prevented the information from transmitting. So far all of the triggers have not included the non-cooperation status. The ones that have been there are correct and should be excluded either because the case was never TANF or because the current case is closed and the TANF is currently closed. If the case/category needs to be corrected, we are correcting the case information in our system and updating the case type appropriately. The current plan is that when we come across a case where the trigger is a Non-Cooperation Sanction, we will correct the case information in ISETS, and re-trigger the case to send the non-cooperation status to the DFR system. We will watch for the case to error again and as long as it doesn't, we should be good. If it does, we may have to adjust how the case non-cooperation sanction is transmitted to the DFR's system.

FINDING 2023-030 – PERIOD OF PERFORMANCE - CCDF
FINDING 2022-028
FINDING 2021-029

Fiscal year in which the finding initially occurred: 2021

Current Audit Period: 2024

Finding Subject: Child Care Development Fund – Period of Performance

Summary of Finding:

Management of the Indiana Family and Social Services Administration (FSSA) had not established an effective internal control system over the Period of Performance compliance requirement to ensure that expenses were charged to the proper federal fiscal year (FFY).

We identified \$1,578,389 of known questioned costs.

We recommended that FSSA's management establish a proper system of internal control 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.

Status of Audit Finding:

Fully corrected and the original corrective action plan was implemented.

Response Comments:

N/A





FINDING 2023-031 – BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE – LEVEL OF EFFORT – INTERNAL CONTROLS
FINDING 2022-030

Fiscal year in which the finding initially occurred: 2022

Current Audit Period: 2024

Finding Subject: Block Grants for Prevention and Treatment of Substance Abuse – Level of Effort – Internal Controls

Summary of Finding:

The system of internal control 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 - Maintenance of Effort calculations.

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. Inaccurate reporting of expenditures on the annual applications can affect future maintenance of effort determinations, as well as future funding.

There were no questioned costs identified.

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.

Status of Audit Finding:

Fully corrected and the original corrective action plan was implemented.

Response Comments:

N/A

FINDING 2023-032 – BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE – SUBRECIPIENT MONITORING

Fiscal year in which the finding initially occurred: 2023

Current Audit Period: 2024

Finding Subject: Block Grants for Prevention and Treatment of Substance Abuse – Subrecipient Monitoring

Summary of Finding:

The system of internal controls as established by management of the FSSA and the IDOH was not





properly designed nor implemented to ensure that the appropriate monitoring was performed. The agencies did not have adequate policies and procedures in place to ensure each subrecipient was efficiently monitored and a Single Audit was completed as necessary. There were no questioned costs identified. We recommended that management of the FSSA and the IDOH establish a proper system of internal controls, including re-evaluating its policies and procedures to ensure appropriate monitoring is being performed on their subrecipients.

Status of Audit Finding:
Partially corrected.

Response Comments: We have continued to work to ensure that subrecipient monitoring is completed for each SABG subrecipient during the term of the grant agreement DMHA executes with SABG subrecipient. DMHA has worked with the FSSA contract management team to ensure that all grant agreements executed contain the required language and information.

FINDING 2023-033 – BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE – REPORTING

Finding 2022-029

Fiscal year in which the finding initially occurred: 2022

Current Audit Period: 2024

Finding Subject: Block Grants for Prevention and Treatment of Substance Abuse – Reporting

Summary of Finding:

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.

There were no questioned costs identified.

We recommended that the management of the FSSA implement their system of internal control as designed and ensure its operating effectiveness. We also recommended they re-evaluate its 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.

Status of Audit Finding:
Partially corrected.

Response Comments:
FFATA procedures have been revised and are currently in the process of being put in place.





FINDING 2023-034 – MEDICAL ASSISTANCE PROGRAM (MEDICAID) – ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY
Fiscal year in which the finding initially occurred: 2019

Current Audit Period: 2024

FINDING 2022-031
FINDING 2021-017
FINDING 2020-017 AND 2020-034
FINDING 2019-018

Finding Subject: Medicaid – Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility

Summary of Finding:

The system of internal controls as established by management of the FSSA was not properly designed nor implemented to ensure Medicaid benefit payments were on behalf of 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 on behalf of individuals whose income was above the threshold permitted by federal regulations. 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 on behalf of individuals whose eligibility could not be verified and to individuals whose income was above the allowed threshold. There were no questioned costs identified.

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.

Status of Audit Finding:

Not corrected

Response Comments:

This is a repeat finding due to the evolution of DFR systems over the last 20 years. SBOA requested application documents from years prior to the move to digital storage and a central document repository. DFR does not have documents left from paper case files and there is no way to resolve this finding when documents are requested for time periods prior to September 2020 when the IEDSS solution was fully implemented. Additional trainings for Staff regarding



citizenship for Medicaid cases has not been completed to date. The original target date for completion was August 2024 but the DFR Team was focused on the PHE unwind federally required by CMS and so we required additional time to get the training completed. Target completion date for this training is now 1/31/2025.



Eric Holcomb, Governor
State of Indiana

Indiana Family and Social Services Administration
402 W. WASHINGTON STREET, P.O. BOX 7083
INDIANAPOLIS, IN 46207-7083

FINDING 2023-035 – MEDICAL ASSISTANCE PROGRAM (MEDICAID) – SPECIAL TESTS AND PROVISIONS – MEDICAL LOSS RATIO (MLR)

Fiscal year in which the finding initially occurred: 2021

Current Audit Period: 2024

FINDING 2022-032

FINDING 2021-019

Finding Subject: Medicaid – Special Tests and Provisions – Medical Loss Ratio

Summary of Finding:

A proper system of internal controls over the review of the MLR reports was not designed by the 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.

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 (i.e., unaudited) data, which could have caused the calculation of the MLR to be inaccurate.

There were no questioned costs identified.

We recommended that the 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.

Status of Audit Finding:

Partially completed





Response Comments:

- The managed care reporting manual has been updated to reflect the type of audited financial statements required.
- OMPP is working on a policy and procedure that outlines requirements from receipt of audited financial statements to completed review, including staff assignments and timeframe for review. The policy is under review.
- OMPP has collected audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements. OMPP is awaiting official feedback from SBOA. The preliminary feedback we received was that the financial statements were not prepared in accordance with GAAP and were not specific to Medicaid/CHIP, as required. OMPP will circle back around with the MCEs once we receive the final information from SBOA. The SBOA has reached out to the Department of Health and Human services regarding the federal requirements for MCE audited financial statements.
- Updated reporting manuals were shared with the MCEs on 05/21/24, where the financial auditing report was added as a new report requirement. (0808). Additional communication was sent to the MCEs on 09/17/24, finalizing the reporting manual to include their feedback on certain reports.

FINDING 2023-036 – MEDICAL ASSISTANCE PROGRAM (MEDICAID) – SPECIAL TESTS AND PROVISIONS – MANAGED CARE FINANCIAL AUDIT
Fiscal year in which the finding initially occurred: 2021

Current Audit Period: 2024

FINDING 2022-033
FINDING 2021-020

Finding Subject: Medicaid – Special Tests and Provisions – Managed Care Financial Audit

Summary of Finding:

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.

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.

There were no questioned costs identified.

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.

Status of Audit Finding:
Partially completed

Response Comments:

- The managed care reporting manual has been updated to reflect the type of audited financial statements required.
- OMPP is working on a policy and procedure that outlines requirements from receipt of audited financial statements to completed review, including staff assignments and timeframe for review. The policy is under review.
- OMPP has collected audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements. OMPP is awaiting official feedback from SBOA. The preliminary feedback we received was that the financial statements were not prepared in accordance with GAAP and were not specific to Medicaid/CHIP, as required. OMPP will circle back around with the MCEs once we receive the final information from SBOA. The SBOA has reached out to the Department of Health and Human services regarding the federal requirements for MCE audited financial statements.
- Updated reporting manuals were shared with the MCEs on 05/21/24, where the financial auditing report was added as a new report requirement. (0808). Additional communication was sent to the MCEs on 09/17/24, finalizing the reporting manual to include their feedback on certain reports.

FINDING 2023-037 – MEDICAL ASSISTANCE PROGRAM (MEDICAID) – SPECIAL TESTS AND PROVISIONS – PROVIDER HEALTH AND SAFETY STANDARDS
Fiscal year in which the finding initially occurred: 2023

Current Audit Period: 2024

Finding Subject: Medicaid – Special Tests and Provisions – Provider Health and Safety Standards

Summary of Finding:

A proper system of internal controls over the timely completion of the state licensure recertification surveys was not implemented by the 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 ICF/IID facilities received timely surveys. 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. The FSSA's policies and procedures were not sufficient to ensure that all ICF/IID facilities received a timely survey, as defined by federal regulations.

There were no questioned costs identified.

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 state licensure recertification surveys. We also recommended policies and procedures be strengthened to ensure all required ICF/IID facilities receive a survey not later than 15 months after the last day of the previous survey, and that the statewide average interval between ICF/IID surveys is periodically evaluated for compliance with federal regulations.

Status of Audit Finding:

Not completed

Response Comments:

OMPP is collaborating with the IDOH to develop internal controls to ensure ICF/ID facilities is surveyed annually

FINDING 2023-038 – CHILDREN'S HEALTH INSURANCE PROGRAM (CHIP) – ELIGIBILITY-INTERNALCONTROLS

Fiscal year in which the finding initially occurred: 2019

FINDING 2022-035

FINDING 2021-022

FINDING 2020-017 AND 2020-034

FINDING 2019-018

Current Audit Period: 2024

Finding Subject: CHIP – Eligibility – Internal Controls

Summary of Finding:

The system of internal control as established by management of the FSSA was not properly designed nor implemented to demonstrate that a material portion of CHIP beneficiaries' MAGI-based determinations were subject to timely review and oversight of the accuracy of the determinations and the completeness of documentation maintained in case files.

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.

There were no questioned costs identified.

We recommended that management of the FSSA establish a proper system of internal controls and strengthen its policies and procedures to ensure supporting documentation related to eligibility determinations for CHIP 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 potential data entry errors and/or improper determinations of eligibility are timely detected and corrected.

Status of Audit Finding:

Not completed

Response Comments:

This is a repeat finding due to the evolution of DFR systems over the last 20 years. SBOA requested application documents from years prior to the move to digital storage and a central document repository. DFR does not have documents left from paper case files and there is no way to resolve this finding when documents are requested for time periods prior to September. Additional trainings for Staff regarding citizenship for Medicaid cases has not been completed to date. The original target date for completion was August 2024, but the DFR Team was focused on the PHE unwind federally required by CMS and so we required additional time to get the training completed. Target completion date for this training is now 1/31/2025.

FINDING 2023-039 – CHILDREN'S HEALTH INSURANCE PROGRAM (CHIP) – SPECIAL TESTS AND PROVISIONS – MEDICAL LOSS RATIO (MLR)

Fiscal year in which the finding initially occurred: 2021

FINDING 2022-036

FINDING 2021-024

Current Audit Period: 2024

Finding Subject: CHIP – Special Tests and Provisions – Medical Loss Ratio (MLR)

Summary of Finding:

A proper system of internal controls over the review of the MLR reports was not designed by the 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.

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 (i.e., unaudited) data, which could have caused the calculation of the MLR to be inaccurate.

There were no questioned costs identified.



We recommended that the 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.

Status of Audit Finding:

Partially completed

Response Comments:

- The managed care reporting manual has been updated to reflect the type of audited financial statements required.
- OMPP is working on a policy and procedure that outlines requirements from receipt of audited financial statements to completed review, including staff assignments and timeframe for review. The policy is under review.
- OMPP has collected audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements. OMPP is awaiting official feedback from SBOA. The preliminary feedback we received was that the financial statements were not prepared in accordance with GAAP and were not specific to Medicaid/CHIP, as required. OMPP will circle back around with the MCEs once we receive the final information from SBOA. The SBOA has reached out to the Department of Health and Human services regarding the federal requirements for MCE audited financial statements.
- Updated reporting manuals were shared with the MCEs on 05/21/24, where the financial auditing report was added as a new report requirement. (0808). Additional communication was sent to the MCEs on 09/17/24, finalizing the reporting manual to include their feedback on certain reports.

FINDING 2023-040 – CHILDREN'S HEALTH INSURANCE PROGRAM (CHIP) – SPECIAL TESTS AND PROVISIONS – MANAGED CARE FINANCIAL AUDIT

Fiscal year in which the finding initially occurred: 2021

FINDING 2022-037

FINDING 2021-025

Current Audit Period: 2024

Finding Subject: CHIP – Special Tests and Provisions – Managed Care Financial Audit





Summary of Finding:

A proper system of internal controls over the managed care audited financial reports was not designed by the 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.

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.

There were no questioned costs identified.

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.

Status of Audit Finding:

Partially completed

Response Comments:

- The managed care reporting manual has been updated to reflect the type of audited financial statements required.
- OMPP is working on a policy and procedure that outlines requirements from receipt of audited financial statements to completed review, including staff assignments and timeframe for review. The policy is under review.
- OMPP has collected audited financial statements from MCEs as a test to confirm they have financial statements that comply with the federal requirements. OMPP is awaiting official feedback from SBOA. The preliminary feedback we received was that the financial statements were not prepared in accordance with GAAP and were not specific to Medicaid/CHIP, as required. OMPP will circle back around with the MCEs once we receive the final information from SBOA. The SBOA has reached out to the Department of Health and Human services regarding the federal requirements for MCE audited financial statements.
- Updated reporting manuals were shared with the MCEs on 05/21/24, where the financial auditing report was added as a new report requirement. (0808). Additional communication was sent to the MCEs on 09/17/24, finalizing the reporting manual to include their feedback on certain reports.





FINDING 2023-041 – CHILDREN'S HEALTH INSURANCE PROGRAM (CHIP) – MATCHING, LEVEL OF EFFORT, EARMARKING – INTERNAL CONTROLS
Fiscal year in which the finding initially occurred: 2023

Current Audit Period: 2024

Finding Subject: CHIP – Matching, Level of Effort, Earmarking – Internal Controls

Summary of Finding:

A proper system of internal controls had not been designed nor implemented by the management of the IDOH to ensure that projects were created with the proper state funding source allocations. 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 control, and procedures consist of actions that would implement these policies. The IDOH did not have policies and procedures in place to ensure that cost-sharing requirements were being fulfilled in accordance with federal requirements and award agreements.

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.

There were no questioned costs identified.

We recommended that management of the IDOH develop policies and procedures to ensure program expenditures are compliant with the applicable cost sharing requirements. For the aforementioned CHIP project, we also recommended that the IDOH make arrangements for the prompt transfer of \$316,513 in state funding to the State's federal fund from which CHIP program expenditures were paid to ensure the required state match is met upon the corresponding federal draw.

Status of Audit Finding:

Partially completed

Response Comments:

FSSA shared the results of the audit finding with IDOH and requested their collaboration to transfer the necessary state funding and ensure that processes exist to ensure program expenditures are compliant with cost sharing requirement.

FSSA did not report nor draw any expense from the Project 400CHIP8042_F21. The FFY21 CHIP grant tied to the Project has been closed so there is no risk to the federal government that funds would be drawn from the remaining expense in the Project. IDOH will need to move the remaining expense to a state Fund/funding source.

Anticipated Completion Date: 11/30/2024



CORRECTIVE ACTION PLAN

FINDING 2024-001

Finding Subject: Unemployment Compensation Fund Financial Statements

Summary of Finding:

The Department of Workforce Development (DWD) included pending waivers of \$117,088,475 in its Accounts Receivable balance. This caused a \$40,335,699 overestimation of the Federal Payable, which subsequently understated the Allowance for Doubtful Accounts balance. The pending waivers, intended for claimant overpayments relating to the pandemic programs, have been provided to DWD and are awaiting approval from IT Staff. By definition these amounts are not receivable and should not be included in the A/R balance or the estimation of the federal payable amount. This error resulted in an overstatement to Accounts Receivable of \$117,088,475, an overstatement to Federal Payable of \$40,335,699, and an understatement to the Allowance for Doubtful Accounts of \$40,335,699.

DWD elected to make a revision to their financial statements and corrected the Accounts Receivable, Federal Payable, and Allowance for Doubtful Accounts balances.

Contact Person Responsible for Corrective Action: Mike Smith, CAO

Contact Phone Number and Email Address: 317-232-3269, mismith4@dwd.in.gov

Views of Responsible Officials: We concur with the finding.

Description of Corrective Action Plan:

The prior year's statements included the pending waivers in the gross Accounts Receivable balance and were included in the Allowance for Doubtful Accounts. This year, in the initial statements, the pending waivers were included in the gross Accounts Receivable balance but were mistakenly left out of the Allowance for Doubtful Accounts. During the audit the omission of the pending waivers from the Allowance for Doubtful Accounts was identified. In discussing the omission, the State Board of Accounts auditing team determined that the pending waivers should not be included in the gross Accounts Receivable balance, as it was in the prior year.

The omission of the pending waivers from the Allowance for Doubtful Accounts resulted in a \$40,335,699 (13%) overestimation of the Federal Payable and an understated Allowance for Doubtful Accounts balance of the same amount (or 5%).

The creation of the Unemployment Compensation Fund financial statements starts with an outside consulting firm that gathers financial data from the DWD Controller and compiles the statements. The DWD Controller reviews the statements, as does the DWD Chief Financial Officer, and then the statements are submitted to the Comptroller's Office for review. Once the Comptroller's Office review is complete, the statements are sent to the State Board of Accounts for audit. Once the audit of the statements is complete the financial information from the statements is included in the state ACFR.

For the next fiscal year-end financial statement preparation, an additional review of the statements by the DWD Internal Audit Team will be inserted after the DWD Controller's review and before the DWD Chief Financial Officer's review.

Anticipated Completion Date: September 30, 2025



CORRECTIVE ACTION PLAN

FINDING 2024-002

Finding Subject: ARPA Errors

Summary of Finding

The Department of Education (DOE) incorrectly recorded program expenditures to a fund within the American Rescue Plan Act (ARPA)-Economic Stimulus Plan Annual Comprehensive Financial Report (ACFR)/Legal Fund.

The grant award funds, initially allocated by the State Budget Agency (SBA) to the appropriate fund within the Federal COVID-19 ACFR/Legal Fund, were later moved by DOE to the fund where the expenditures were charged.

Although a potential error was identified in February 2024, a conclusion was not reached on the transactions until November 2024, with a correcting journal in December 2024. The adjustment impacted the 2024 ACFR by affecting unearned revenue and fund balance in the ARPA fund, which had already been finalized. As a result, unearned revenue was understated and the fund balance was overstated by \$87.5 million in the ARPA fund.

Contact Persons Responsible for Corrective Action:

- Courtney Everett, Deputy Comptroller, 317-233-9817, ceverett@comptroller.in.gov
- Fred Van Dorp, Comptroller Accounting & Reporting Director, 317-232-3309, fvandorp@comptroller.in.gov

Views of Responsible Officials

We concur with the finding.

Description of Corrective Action Plan

The State Comptroller's Office will formalize a process to track and resolve outstanding general ledger activity issues that arise after financial close that must be included in the annual comprehensive financial statements. The Comptroller's Accounting and Reporting department will be given additional training on the appropriate use of transfer accounts.

Anticipated Completion Date

Resolution of tracked issues not corrected in fiscal 2025 are due September 2025.



Mike Braun, Governor
Adam J. Krupp, Director

"Children will live in safe, healthy and supportive families and communities."

If you suspect a child is being abused or neglected, call the Child Abuse & Neglect Hotline at 800-800-5556.

CORRECTIVE ACTION PLAN

FINDING 2024-003

Finding Subject: Social Services Block Grant (SSBG) – Reporting

Contact Person Responsible for Corrective Action: Rebecca Chauhan, Kami Woods

**Contact Phone Number and Email Address: Rebecca.C Chauhan@dcs.IN.gov,
Kami.Woods@dcs.IN.gov**

Views of Responsible Officials:

We concur with the findings and material weakness regarding Annual SF-425 Financial Reports (FFRs) and Post-Expenditure Reports. These reports were prepared by one individual and approved and submitted by another, however neither of those employees are still with the agency at time of audit, and their email communication was not saved in a central location. As SBOA was unable to test the internal controls without these emails, DCS concurs with the finding of no audit evidence being available.

We concur with the finding regarding absence of reporting under the Federal Funding Accountability and Transparency Act (FFATA). This activity was allowed to lapse during attrition of key staff, both in DCS and in the partner agencies with which DCS shares SSBG funding.

Description of Corrective Action Plan:

Reports will continue to be prepared by one individual and approved and submitted by their supervisor. Email communication indicating the successful review of reports will be saved in the shared folder where the report is saved.

A standard operating procedure will be written and distributed to clearly outline the responsibility of DCS to submit FFATA reports both for DCS subawards and for the subawards of partner agencies. This requirement will also become part of regular communication with partner agencies to ensure compliance.



Indiana Department of Child Services | 302 W Washington Street, Indianapolis, IN 46204 | 317-234-KIDS
www.in.gov/DCS | Child Support Bureau Kidsl ine: (800) 840-8757 | Child Abuse & Neglect Hotline: (800) 800-5556

The Indiana Department of Child Services leads the state's response to allegations of child abuse and neglect and facilitates child support payments. We consider the needs and values of all we serve in our efforts to protect children while keeping families together whenever possible.

Anticipated Completion Date:

Storage of email communication documenting separation of duties and internal controls will begin with reports for Quarter Ending 03/31/2025. The standard operating procedure document for the FFR and Post-Expenditure Report will be updated to reflect this requirement so future audit tests can be performed. This corrective action will be completed in April 2025.

DCS anticipates completion of the FFATA standard operating procedure in April 2025 and will distribute to partner agencies by the end of that month. Future Memoranda of Understanding will also include language addressing the FFATA reporting requirement. The MOU renewal will occur in fall 2025 to align with the start of federal fiscal year 2026.



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CORRECTIVE ACTION PLAN

FINDING 2024-004

Finding Subject: Workforce Innovation and Opportunity Act (WIOA) Cluster - Period of Performance

Contact Person Responsible for Corrective Action: Kimberly Diller

Contact Phone Number and Email Address: 317-232-1732, kidiller@dwd.in.gov

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

This is a repeat finding from the Fiscal Year 2023 Federal Audit (Finding 2023-005) for which we submitted the following corrective action plan:

DWD will review and strengthen existing internal control measures to include a review of transactions that immediately precede or follow a grant's Period of Performance, to ensure that costs charged to grants are compliant with the grant's Period of Performance.

The anticipated completion date of the prior corrective action plan was June 30, 2024. The plan was implemented September 25, 2024, after the current audit period.

Anticipated Completion Date:

Completed September 25, 2024



Mike Braun, Governor
State of Indiana

Indiana Family and Social Services Administration

[Title]

402 W. WASHINGTON ST., ROOM W353
INDIANAPOLIS, IN 46204-2739

CORRECTIVE ACTION PLAN

FINDING 2024-005

Finding Subject: Block Grants for Prevention and Treatment of Substance Abuse - Subrecipient Monitoring

Contact Person Responsible for Corrective Action: Sarah Sailors. Division Director
Contact Phone Number and Email Address: sarah.sailors@fssa.in.gov

Views of Responsible Officials: FSSA Concur with this finding.

Description of Corrective Action Plan:

DMHA will complete subrecipient monitoring for each SABG subrecipient during the term of the grant agreement DMHA executes with SABG subrecipient. DMHA will work with the FSSA contract management team to ensure that all grant agreements executed contains the required language and information.

Anticipated Completion Date:
July 1, 2025

FINDING 2024-006

Finding Subject: Block Grants for Prevention and Treatment of Substance Abuse - Reporting

Contact Person Responsible for Corrective Action: Sarah Sailors. Division Director
Contact Phone Number and Email Address: sarah.sailors@fssa.in.gov

Views of Responsible Officials: FSSA Concur with this finding.

Description of Corrective Action Plan:

Action taken or planned: FSSA will 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.

FSSA has been in discussions with Indiana Department of Administration to add language to grant agreements with subrecipients requiring the completion of State Form 57365, FFATA Transparency Reporting Sub awardee Questionnaire to collect data necessary for FFATA reporting. Upon the inclusion of such language in the grant agreement template, the form shall be returned by the subrecipient to FSSA via email. The information from the form will be used to complete the required reporting.

Anticipated Completion Date:

July 1, 2025

FINDING 2024-007

Finding Subject: Block Grants for Prevention and Treatment of Substance Abuse - Earmarking

Contact Person Responsible for Corrective Action: Sarah Sailors. Division Director

Contact Phone Number and Email Address: sarah.sailors@fssa.in.gov

Views of Responsible Officials: FSSA Concurrs with this finding.

Description of Corrective Action Plan:

DMHA will review all administrative costs that are currently being charged to the Substance Abuse Block grants to ensure that the Division is able to stay within the 5% required administrative CAP allowed by this grant. On an ongoing basis the DMHA fiscal staff will put processes in place to ensure that this requirement is enforced.

Anticipated Completion Date:

July 1, 2025



Mike Braun, Governor
State of Indiana

Indiana Family and Social Services Administration

[Title]

402 W. WASHINGTON ST., ROOM W374, MS07
INDIANAPOLIS, IN 46204

March 27, 2025

FINDING 2024-008

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

Contact Person Responsible for Corrective Action: Sunshine Beam

Contact Phone Number and Email Address: 317-234-8697; Sunshine.Beam@fssa.in.gov

Views of Responsible Officials: 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 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.

During this review period the CMS Continuous Enrollment requirements due to COVID-19 ended and DFR began completing annual redeterminations in April 2023 and the CMS Unwind period ended during the review period. Prior to the end of the CMS Continuous Enrollment requirement all DFR eligibility staff were provided refresher training on Health Coverage application processing and Health Coverage Redetermination processing. This training included the requirement to have an application on file, required citizenship verifications, and requesting required income verifications.

DFR will provide additional training to all eligibility staff on the required verifications for Medicaid determinations and annual redeterminations, specifically focusing on the required citizenship, and income verifications.



DFR acknowledges that some Medicaid category changes were not acted on timely during the review period. DFR will investigate and determine any system changes that may increase the efficiency of getting some Medicaid category changes completed quicker to prevent incorrect payments.

Anticipated Completion Date:

June 2025

FINDING 2024-009

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

Contact Person Responsible for Corrective Action: Kathleen Leonard

Contact Phone Number and Email Address: 317.233.9282; Kathleen.Leonard@fssa.in.gov

Views of Responsible Officials:

We concur with this finding

Description of Corrective Action Plan:

OMPP has been working with both our external actuaries as well as the Managed Care Entities (MCEs) to collect financial data necessary for the oversight of our managed care programs. MCEs did submit audited financial results for 2023 that included allocations to show specific results for Indiana Managed Care programs.

OMPP has relied on guidance from a CMS FAQ document that indicates that the requirement that audits “be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards” does not designate a specific accounting method that must be used. CMS indicated that GAAP, Statutory or GAS accounting methods would be considered acceptable.

OMPP will be taking this issue back to our new managed care contacts at CMS to request their assistance in clarifying the federal requirements for annual audits. If there is confirmation that GAAP audits are required, we will inform the MCEs of the new requirement and request that they prepare GAAP based audited financial specific to Medicaid for their 2024 reporting and future years and the 2024 GAAP audits will be used to review MLR results for 2024.

Anticipated Completion Date:

OMPP will discuss this topic on our next CMS Managed Care call on April 1, 2025. The MCEs will be informed that the financial reports submitted for 2023 may no longer meet the State's requirements and will decide by the end of April as to the type of audit report will be needed for 2024.

If it is determined that GAAP reports are required, we will need to work with the MCEs to determine how long it will take for those reports to be prepared so that we can set a reasonable deadline for completion.

FINDING 2024-010

Finding Subject: Children's Health Insurance Program (CHIP) - Special Tests and Provisions - Managed Care Financial Audit

Contact Person Responsible for Corrective Action: Kathleen Leonard

Contact Phone Number and Email Address: 317.233.9282; Kathleen.Leonard@fssa.in.gov

Views of Responsible Officials: We concur with this finding

Description of Corrective Action Plan:

OMPP has been working with both our external actuaries as well as the Managed Care Entities (MCEs) to collect financial data necessary for the oversight of our managed care programs. MCE did submit audited financial results for 2023 that included allocations to show specific results for Indiana Managed Care programs.

OMPP has relied on guidance from a CMS FAQ document that indicates that the requirement that audits "be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards" does not designate a specific accounting method that must be used. CMS indicated that GAAP, Statutory or GAS accounting methods would be considered acceptable.

OMPP will be taking this issue back to our new managed care contacts at CMS to request their assistance in clarifying the federal requirements for annual audits.

If there is confirmation that GAAP audits are required, we will inform the MCEs of the new requirement and request that they prepare GAAP based audited financial specific to Medicaid for their 2024 reporting and future years.

Anticipated Completion Date:

OMPP will discuss this topic on our next CMS Managed Care call on April 1, 2025. The MCEs will be informed that the financial reports submitted for 2023 may no longer meet the State's requirements and will decide by the end of April as to the type of audit report will be needed for 2024.

If it is determined that GAAP reports are required, we will need to work with the MCEs to determine how long it will take for those reports to be prepared so that we can set a reasonable deadline for completion.

FINDING 2024-011

Finding Subject: Children's Health Insurance Program (CHIP) - Period of Performance

Contact Person Responsible for Corrective Action: David Nelson

Contact Phone Number and Email Address: 317-233-3045; David.Nelson@fssa.in.gov

Views of Responsible Officials:

FSSA concurs with this finding but existing internal controls detected and prevented claiming of the noted expenses.

Description of Corrective Action Plan:

Internal controls are in place to review expenses recorded by State agencies outside FSSA (substate agencies) for Medicaid and CHIP grants. Substate agency expenses are not reported nor federal grant draw request submitted, until the Project, Activity and Source Type chartfields are verified as valid values and combinations. As noted in the State Board of Accounts finding “FSSA elected to not draw down federal funds associated to the CHIP health services initiative expenditures...” The expenses were not reported on the CMS-21 federal report as the Project was not valid at the time. Therefore no claim for federal reimbursement was submitted to the Federal Government.

Even though there is no internal control weakness in federal claiming, it is important that proper accounting fields are available when grant usage begins. FSSA will continue to emphasize with substate and State oversight agencies the need for chartfields such as Project, Activity and Source Type to be in place at the time expenditures occur.

Anticipated Completion Date:

FSSA will continue to work with substate agencies to ensure compliance with Medicaid and CHIP reporting requirement in the State accounting system.

FINDING 2024-012

Finding Subject: Children's Health Insurance Program (CHIP) - Special Tests and Provisions - Provider Eligibility (Screening and Enrollment)

Contact Person Responsible for Corrective Action: Michael Cook

Contact Phone Number and Email Address: 317.232.7050; Michael.cook@fssa.in.gov

Views of Responsible Officials: We concur with the finding

Description of Corrective Action Plan:

On the issue of Rendering providers not being linked to a Group appropriately, OMPP did not reinstitute this requirement until **October 1, 2023**. While the federal public health emergency (PHE) ended on May 11, 2023, the Centers for Medicare and Medicaid Services (CMS) allowed states six months to ensure all provider enrollment activity would return back to normal operations (**November 11, 2023**). Our enforcement of the Rendering provider linkage was reactivated appropriately with this timeframe.

OMPP agrees that payments were made for some Rendering providers who were not linked to a Group after October 1, 2023. These payments were all Medicare crossover claims, so as we explain in our corrective action plan, we will confirm with Gainwell that the system edit in place to enforce the Rendering provider linkage is applied to all Medicare crossover claims.

On the family nurse practitioner example, we agree that the practitioner provided a copy of a board certification effective from October 24, 2017 through October 23, 2022. **For enrollment purposes, we do not** require providers to submit board certification, so this was an unnecessary document. We continue to run a monthly licensure verification of all providers (this practitioner continues to have an active APRN prescriptive authority license through Indiana Professional Licensing Agency).

OMPP will review the criteria for Edit 1010 (enforcing the Rendering/Group provider linkage) to ensure that all claim types (*including all Medicare crossover claims*) are configured to deny appropriately without the linkage.

Anticipated Completion Date:

OMPP will immediately work with Gainwell to ensure enforcement of Edit 1010 for crossover claims is corrected. A completion date will be contingent upon project prioritization.

FINDING 2024-013

Finding Subject: Medical Assistance Program (Medicaid) - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility

Contact Person Responsible for Corrective Action: Sunshine Beam

Contact Phone Number and Email Address: 317-234-8697; Sunshine.Beam@fssa.in.gov

Views of Responsible Officials: 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 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.

During this review period the CMS Continuous Enrollment requirements due to COVID-19 ended and DFR began completing annual redeterminations in April 2023 and the CMS Unwind period ended during the review period. Prior to the end of the CMS Continuous Enrollment requirement all DFR eligibility staff were provided refresher training on Health Coverage application processing and Health Coverage Redetermination processing. This training included the requirement to have an application on file, required citizenship verifications, and requesting required income verifications.

DFR will provide additional training to all eligibility staff on the required verifications for Medicaid determinations and annual redeterminations, specifically focusing on the required citizenship, and income verifications.

DFR acknowledges that some Medicaid category changes were not acted on timely during the review period. DFR will investigate and determine any system changes that may increase the efficiency of getting some Medicaid category changes completed quicker to prevent incorrect payments.

Anticipated Completion Date:

June 2025

FINDING 2024-014

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

Contact Person Responsible for Corrective Action: Kathleen Leonard

Contact Phone Number and Email Address: 317.233.9282; Kathleen.Leonard@fssa.in.gov

Views of Responsible Officials: We concur with this finding

Description of Corrective Action Plan:

OMPP has been working with both our external actuaries as well as the Managed Care Entities (MCEs) to collect financial data necessary for the oversight of our managed care programs. MCEs did submit audited financial results for 2023 that included allocations to show specific results for Indiana Managed Care programs.

OMPP has relied on guidance from a CMS FAQ document that indicates that the requirement that audits “be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards” does not designate a specific accounting method that must be used. CMS indicated that GAAP, Statutory or GAS accounting methods would be considered acceptable.

OMPP will be taking this issue back to our new managed care contacts at CMS to request their assistance in clarifying the federal requirements for annual audits. If there is confirmation that GAAP audits are required, we will inform the MCEs of the new requirement and request that they prepare GAAP based audited financial specific to Medicaid for their 2024 reporting and future years and the 2024 GAAP audits will be used to review MLR results for 2024.

Anticipated Completion Date:

OMPP will discuss this topic on our next CMS Managed Care call on April 1, 2025. The MCEs will be informed that the financial reports submitted for 2023 may no longer meet the State's requirements and will decide by the end of April as to the type of audit report will be needed for 2024.

If it is determined that GAAP reports are required, we will need to work with the MCEs to determine how long it will take for those reports to be prepared so that we can set a reasonable deadline for completion.

FINDING 2024-015

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

Contact Person Responsible for Corrective Action: Kathleen Leonard

Contact Phone Number and Email Address: 317.233.9282; Kathleen.Leonard@fssa.in.gov

Views of Responsible Officials: We concur with this finding

Description of Corrective Action Plan:

OMPP has been working with both our external actuaries as well as the Managed Care Entities (MCEs) to collect financial data necessary for the oversight of our managed care programs. MCE did submit audited financial results for 2023 that included allocations to show specific results for Indiana Managed Care programs.

OMPP is relying on guidance from a CMS FAQ document that indicates that the requirement that audits “be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards” does not designate a specific accounting method that must be used. CMS indicated that GAAP, Statutory or GAS accounting methods would be considered acceptable.

OMPP will be taking this issue back to our new managed care contacts at CMS to request their assistance in clarifying the federal requirements for annual audits.

If there is confirmation that GAAP audits are required, we will inform the MCEs of the new requirement and request that they prepare GAAP based audited financial specific to Medicaid for their 2024 reporting and future years.

Anticipated Completion Date:

OMPP will discuss this topic on our next CMS Managed Care call on April 1, 2025. The MCEs will be informed that the financial reports submitted for 2023 may no longer meet the State’s requirements and will decide by the end of April as to the type of audit report will be needed for 2024.

If it is determined that GAAP reports are required, we will need to work with the MCEs to determine how long it will take for those reports to be prepared so that we can set a reasonable deadline for completion.

FINDING 2024-016

Finding Subject: Medical Assistance Program (Medicaid) - Special Tests and Provisions - Provider Health and Safety Standards

Contact Person Responsible for Corrective Action: Michael Cook

Contact Phone Number and Email Address: 317.232.7050; Michael.cook@fssa.in.gov

Views of Responsible Officials: We concur with this finding

Description of Corrective Action Plan:

The Office of Medicaid Policy and Planning (OMPP) receives Medicare/Medicaid Certification and Transmittal (C&T) forms daily from the Indiana Department of Health (IDOH). The C&T form information is stored daily on a manual basis within a Salesforce platform that allows us to track all C&T and other documentation (by provider). This information is used annually to ensure that providers adhere to health and safety standards. This manual process is required as a result of OMPP’s **continued** lack of access to IDOH’s Automated Survey Processing Environment (ASPEN).

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

OMPP has established effective internal controls for the C&T process with a documented process for storing letters and tracking survey activity. The Provider Enrollment Standard Operating Procedures (SOP) document includes a specific section for the C&T Reconciliation process and is included as an attachment.

Anticipated Completion Date:

OMPP will continue to review and upload C&Ts on a daily basis to our Salesforce system. We have also established the requirement to collect the **last known survey date** with each record within the system, allowing OMPP to run a report showing all survey activity along with the last known date of activity to ensure surveys are completed within 15 months.

FINDING 2024-017

Finding Subject: Medical Assistance Program (Medicaid) - Special Tests and Provisions - Provider Eligibility (Screening and Enrollment)

Contact Person Responsible for Corrective Action: Michael Cook

Contact Phone Number and Email Address: 317.232.7050; Michael.cook@fssa.in.gov

Views of Responsible Officials: We concur with this finding

Description of Corrective Action Plan:

On the issue of Rendering providers not being linked to a Group appropriately, OMPP did not reinstitute this requirement until **October 1, 2023**. While the federal public health emergency (PHE) ended on May 11, 2023, the Centers for Medicare and Medicaid Services (CMS) allowed states six months to ensure all provider enrollment activity would return back to normal operations (**November 11, 2023**). Our enforcement of the Rendering provider linkage was reactivated appropriately with this timeframe.

OMPP agrees that payments were made for some Rendering providers who were not linked to a Group after October 1, 2023. These payments were all Medicare crossover claims, so as we explain in our corrective action plan, we will confirm with Gainwell that the system edit in place to enforce the Rendering provider linkage is applied to all Medicare crossover claims.

On the specific provider Group with one agreement that could not be located and six agreements that were not signed:

- The first provider linkage was effective 7/1/2007. We agree that we were not able to locate a provider agreement from nearly 18 years ago.
- The six unsigned provider agreements were between 2012 and 2014. As we previously explained, as part of the Affordable Care Act provider enrollment changes, OMPP (*at the time*) determined that rendering providers did not need to sign and submit the provider agreement. This meant that from March 2012 through January 2014, no provider agreements were signed. This direction has subsequently been reversed, and all Rendering providers are required to sign a provider agreement showing appropriate participation with a Group provider.

On the Retail Merchant Certificate example, we provided a copy of the most recent Retail Merchant Certificate as well as the previous certification (*outside of the timeframe requested*) with an explanation from the Department of Revenue that these would automatically renew. We agree that we did not have a copy of the certificate for the requested timeframe.

OMPP will review the criteria for Edit 1010 (enforcing the Rendering/Group provider linkage) to ensure that all claim types (*including all Medicare crossover claims*) are configured to deny appropriately without the linkage.

Anticipated Completion Date:

OMPP will immediately work with Gainwell to ensure enforcement of Edit 1010 for crossover claims is corrected. A completion date will be contingent upon project prioritization.



Indiana Family and Social Services Administration

[Title]

402 W. WASHINGTON STREET, P.O. BOX 7083
INDIANAPOLIS, IN 46207-7083
800-545-7763

CORRECTIVE ACTION PLAN

FINDING 2024-018-Reporting

Finding Subject: Rehabilitation Services-Vocational Rehabilitation Grants To States - Reporting

Contact Person Responsible for Corrective Action: Theresa Koleszar

Contact Phone Number and Email Address: 317-232-1432 Theresa.Koleszar@fssa.in.gov

Views of Responsible Officials: FSSA does not concur with the finding.

Explanation and Reasons for Disagreement: The contracts selected for testing were not subawards, and therefore FSSA was not required to report them under the Federal Funding Accountability and Transparency Act (FFATA).

FSSA/BRS and DWD entered into an interagency cash transfer agreement to carry out pre-employment transition services (pre-ets) to students with disabilities. BRS is required to meet a 15% federal earmark for pre-ets, as required by the Rehabilitation Act as amended by the Workforce Innovation and Opportunity Act. To support compliance with this earmark requirement, BRS collaborated with DWD to build on the successful Jobs for America's Graduates program already in place. JAG very closely aligns with pre-ets required activities and BRS and DWD recognized a collaboration opportunity to expand access to students with disabilities, while also supporting compliance with BRS' 15% earmark requirement. JAG is open to all students but initially had very low enrollment of students with disabilities. The MOU outlines the non-federal share of funding provided by DWD and the federal share of the funding provided by BRS. Prior to the execution of the MOU, 4% of students participating in JAG had an IEP or 504 plan (i.e., were students with disabilities). Since the execution of the MOU, there has been more than 20% growth in the portion of students participating in JAG who are students with disabilities. The collaboration has been successful in achieving a substantial increase in the number of students with disabilities accessing pre-ets through Indiana's highly successful JAG program. A mark of its success is the high graduate rate of participants. The JAG student with disability graduation rate for the class of 2023 was 96.40%, while the overall DOE graduation rate for the same population was 83.24%.

The MOU was submitted to the U.S. Department of Education, Rehabilitation Services Administration (BRS/Vocational Rehabilitation federal oversight agency) to review and was revised per RSA feedback. RSA reviewed the MOU most recently during a May 2023 federal monitoring visit, as acknowledged in the monitoring report issued in September, 2023, 'most of BRS' pre-employment transition services are provided through contractual agreements. There are 13 contracted entities for pre-employment transition services and one MOU with the Indiana Department of Workforce Development for the JAG program.' It should be noted that in addition to the DWD MOU for pre-ets, BRS also awards contracts through

Per Uniform Guidance:

2 CFR § 200.511(a) – "The auditee is responsible for follow-up and corrective action on all audit findings. . .The auditee must also prepare a corrective action plan for current year audit findings. . . The corrective action plan and summary schedule of prior audit findings must include findings relating to the financial statements which are required to be reported in accordance with GAGAS. "

2 CFR § 200.511(c) – "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in § 200.516, a corrective action plan to address each audit finding included in the current year auditor's reports. The corrective action plan must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan must include an explanation and specific reasons."

competitive procurement process to other entities to carry out pre-ets, which include the same participant and service requirements as the DWD MOU and regional workforce development board scope of work language.

Funds are issued from FSSA to DWD through an MOU that outlines the required pre-ets services and population to receive those services. Funding is reimbursed to DWD through a fee-for-service process. DWD engaged all 12 local workforce regions to deliver the required services. The U.S. Dept. of Education, Office of Special Education and Rehabilitative Services, Rehabilitation Services Administration has issued a prohibition against sub granting 84.126A Vocational Rehabilitation program funds. Grant Award Notification documents for VR federal program funds include the following language:

'RSA has determined it would not be appropriate for State VR agencies to subgrant any part of the VR program due to the non-delegable functions required by 34 C.F.R. § 361.13(c); ... These programs are permitted to enter into contracts for goods and services; when a State contracts with entities to provide services, those entities are considered vendors or contractors – not subgrantees.'

The scope of services and fee-for-service reimbursement pay structure align with a contractual agreement, not a subrecipient agreement. The scope of work outlines the allowable services (5 pre-employment transition services activities as defined in the scope of work) to be provided and the population (students with disabilities as defined in the scope of work) that can receive those services. BRS has implemented a review process to review and approve all activities before any expenses are reimbursed. This occurs through DWD submission of service records and participant documentation to BRS on at least a quarterly basis. Specifically, BRS determines eligibility for participants based on documentation submitted, e.g., evidence of an Individual Education Plan (IEP) or 504 plan. BRS also reviews case notes to determine whether services were allowable per the service definitions. Once BRS determines which activities can be reimbursed, BRS notifies DWD of the amount of federal dollars they may be reimbursed that billing cycle. DWD then accesses funds through a designated PeopleSoft project. The funds reimburse activities at a per unit fee-for-service rate established in the MOU.

Description of Corrective Action Plan: N/A

Anticipated Completion Date: N/A



Mike Braun, Governor
State of Indiana

Division of Family Resources

402 W. WASHINGTON ST. ROOM W392
INDIANAPOLIS, IN 46204

CORRECTIVE ACTION PLAN

FINDING 2024-019

Finding Subject: Special Tests and Provisions – Child Support Non-Cooperation

Contact Person Responsible for Corrective Action: David Smalley

Contact Phone Number and Email Address: 317-232-2010, David.smalley@fssa.in.gov

Views of Responsible Officials:

We concur that there has been an ongoing issue with the interface for child support non-cooperation between ISETS and IEDSS. Over the last year FSSA has continued to have dialogue and meetings with DCS and ISETS to address the continued issues with the two systems properly integrating. The main focus of these discussions has been on the handling of exceptions that are being seen in the ISETS system along with creation of a reconciliation file that can help identify any cases that are not being captured in both systems. While we continue to make progress in getting this addressed we will further pursue with DCS the logging and handling of exceptions that their system generates in order to rectify this issue.

Explanation and Reasons for Disagreement:

Description of Corrective Action Plan:

To address these findings, we will pursue the following actions and processes going forward:

1. Run a weekly report to pull IEDSS business exceptions and have case workers to review.
2. Establish routine reconciliation between ISETS & IEDSS for the errored-out records in ISETS.
3. Submission of a change request in IEDSS to automate the receipt of the non-compliance from ISETS and termination of TANF benefits.

Per Uniform Guidance:

2 CFR § 200.511(a) – “The auditee is responsible for follow-up and corrective action on all audit findings. . . The auditee must also prepare a corrective action plan for current year audit findings. . . The corrective action plan and summary schedule of prior audit findings must include findings relating to the financial statements which are required to be reported in accordance with GAGAS. ”

2 CFR § 200.511(c) – “At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in § 200.516, a corrective action plan to address each audit finding included in the current year auditor's reports. The corrective action plan must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan must include an explanation and specific reasons.”



Anticipated Completion Date:

(Note: Provide the projected date of completion of major tasks for the planned corrective actions.)
July 1, 2025

FINDING 2024-020**Finding Subject: Reporting**

Contact Person Responsible for Corrective Action: David Smalley

Contact Phone Number and Email Address: 317-232-2010, david.smalley@fssa.in.gov

Views of Responsible Officials: FSSA concurs with this finding.

Description of Corrective Action Plan:

(Action taken or planned: FSSA will 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.

FSSA has been in discussions with Indiana Department of Administration to add language to grant agreements with subrecipients requiring the completion of State Form 57365, FFATA Transparency Reporting Sub Awardee Questionnaire to collect data necessary for FFATA reporting. Upon the inclusion of such language in the grant agreement template, the form shall be returned by the subrecipient to FSSA via email. The information from the form will be used to complete the required reporting.

Anticipated Completion Date: July 1, 2025



INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

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Mike Braun
Governor

Clint Woods
Commissioner

CORRECTIVE ACTION PLAN

FINDING 2024-021

Finding Subject: Performance Partnership Grants - Period of Performance

Contact Person Responsible for Corrective Action: Briony Towler

Contact Phone Number and Email Address: 317-601-3064 bntowler@idem.in.gov

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

Indiana Department of Environmental Management (IDEM) Finance leadership will meet with Finance staff designated to the tasks identified in the finding. We will also design and implement additional policies and tools to supplement the closeout procedure and provide additional cross training to all designated staff on the grant closeout procedures. IDEM will also increase the use of random audits for related grant transactions and integrate the audits into performance management.

The procedure and training will include information regarding grant standards and existing procedures that outline the accounts payable process, revision of resources related to grants that are used for expense processing to provide additional clarity, and key references to the CFR and accounting principles. Additional training will also be provided for managers regarding expectations on the use and documentation of the random audits for their staff.

Anticipated Completion Date:

May 16th, 2025



INDIANA DEPARTMENT OF HOMELAND SECURITY

FY 2024 Corrective Action Plan

Disaster Grants – Public Assistance (Presidentially Declared Disasters)

FINDING 2024-022

Finding Subject: Public Assistance (Presidentially Declared Disasters) – Reporting – FFATA

Contact Person Responsible for Corrective Action: Devon Burks

Contact Phone Number and Email Address: (317) 617- 0976 deburks@dhs.in.gov

Views of Responsible Officials:

IDHS concurs with the finding.

Description of Corrective Action Plan:

IDHS successfully created a process to report and review FFATA submissions during FY2023-FY2024. After implementation, IDHS identified that a full-time employee was required to own this process for federal public assistance grants. A qualified individual has been hired and is currently receiving training on the IDHS FFATA reporting process.

Anticipated Completion Date:

This finding should be resolved during FY2025.

FINDING 2024-023

Finding Subject: Disaster Grants – Public Assistance (Presidentially Declared Disasters) - Subrecipient Monitoring

Contact Person Responsible for Corrective Action: Devon Burks

Contact Phone Number and Email Address: (317) 617- 0976 deburks@dhs.in.gov

Views of Responsible Officials:

IDHS concurs with the finding.

Description of Corrective Action Plan:

IDHS has internally attempted to seek various solutions to close this subrecipient monitoring finding. In FY2025, IDHS contracted with a third party to evaluate the federal public assistance grant program, identify gaps, offer solutions, design processes, and assist with implementation. The contractor recommended a full-time employee (referenced in the above finding 2024-xxx) to own federal reporting and subrecipient monitoring. IDHS is also in the process of identifying software solutions to assist with disaster management, from start to finish.

Anticipated Completion Date:

IDHS seeks to complete this finding's corrective action during FY2026.



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-024

Finding Subject: Child Nutrition Cluster - Reporting

Contact Person Responsible for Corrective Action: Tina Austin

Contact Phone Number and Email Address: 317-232-0569, taustin@doe.in.gov

Views of Responsible Officials:

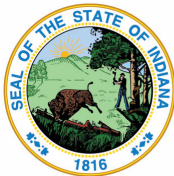
"We concur with the finding."

Description of Corrective Action Plan:

Methodology for entry selection is written in the current standard operating procedure. The SOP requires all allocation amounts, regardless of dollar amount and excluding those with no UEI, to be filed appropriately. Grantees are tracked in designated ledgers and confirmed for entry by multiple team members. FSRS has been retired by the federal government with instruction to enter FFATA information into SAM.GOV as of March 2025. IDOE is actively working to enter all required information prior to the anticipated completion date of June 30, 2025.

Anticipated Completion Date:

June 30, 2025



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-025

Finding Subject: Stabilization Fund - Subrecipient Monitoring

Contact Person Responsible for Corrective Action: Frank Chiki

Contact Phone Number and Email Address: 317-232-3103, Fchiki@doe.in.gov

Views of Responsible Officials:

"We concur with the finding."

Description of Corrective Action Plan:

The Indiana Department of Education (IDOE) recently revised its fiscal monitoring procedures to ensure compliance with the pass-through entity single audit requirements pursuant to 2 CFR 200.332. The IDOE will continue to monitor subrecipients, taking timely and appropriate action to address deficiencies related to federal awards, as well as issuing management decisions relating to those findings.

Additionally, the fiscal monitoring risk assessment was revised and implemented to ensure that all monitoring activities are appropriately conducted. The Internal Control Officer will engage regularly with monitoring teams to preemptively mitigate potential issues, regularly update policies and procedures in response to emerging changes, and gather insights to provide robust oversight to management. Furthermore, IDOE is committed to close collaboration with the State Board of Accounts (SBOA) to gain expertise and strategically develop the monitoring team's capacity to effectively manage IDOE subrecipients.

Anticipated Completion Date:

June 30, 2025



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-026

Finding Subject: Special Education Cluster (IDEA) – Subrecipient Monitoring

Contact Person Responsible for Corrective Action: Lynn Fordyce

Contact Phone Number and Email Address: lfordyce@doe.in.gov

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

Description of Corrective Action Plan:

The Indiana Department of Education (IDOE) recently revised its fiscal monitoring procedures to ensure compliance with the pass-through entity single audit requirements pursuant to 2 CFR 200.332. The IDOE will continue to monitor subrecipients, taking timely and appropriate action to address deficiencies related to federal awards, as well as issuing management decisions relating to those findings.

Additionally, the fiscal monitoring risk assessment was revised and implemented to ensure that all monitoring activities are appropriately conducted. The Internal Control Officer will engage regularly with monitoring teams to preemptively mitigate potential issues, regularly update policies and procedures in response to emerging changes, and gather insights to provide robust oversight to management. Furthermore, IDOE is committed to close collaboration with the State Board of Accounts (SBOA) to gain expertise and strategically develop the monitoring team's capacity to effectively manage IDOE subrecipients.

Anticipated Completion Date:

June 30, 2025



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-027

Finding Subject: Special Education Cluster (IDEA) – Period of Performance

Contact Person Responsible for Corrective Action: Tina Austin

Contact Phone Number and Email Address: 317-232-0569, taustin@doe.in.gov

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

Policies and procedures will be updated to request sufficient documentation supporting the obligations for expenditures made during the liquidation period to ensure compliance with the period of performance.

Anticipated Completion Date:

April 30, 2025



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-028

Finding Subject: Supporting Effective Instruction State Grants - Reporting

Contact Person Responsible for Corrective Action: Tina Austin

Contact Phone Number and Email Address: 317-232-0569, taustin@doe.in.gov

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

Methodology for entry selection is written in the current standard operating procedure. The SOP requires all allocation amounts, regardless of dollar amount and excluding those with no UEI, to be filed appropriately. Grantees are tracked in designated ledgers and confirmed for entry by multiple team members. FSRS has been retired by the federal government with instruction to enter FFATA information into SAM.GOV as of March 2025. IDOE is actively working to enter all required information prior to the anticipated completion date of June 30, 2025.

Anticipated Completion Date:

June 30, 2025



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-029

Finding Subject: Supporting Effective Instruction State Grants - Special Tests - Oversight and Monitoring Responsibilities with Respect to Charter Schools with Relationships with Charter Management Organizations (SEAs/LEAs)

Contact Person Responsible for Corrective Action: Amber Patterson

Contact Phone Number and Email Address: 317-232-0564, Apatterson1@doe.in.gov

Views of Responsible Officials:

"We concur with the finding."

Description of Corrective Action Plan:

IDOE has created policies and procedures for the fiscal monitoring of charter schools that have relationships with charter management organizations (CMOs) to ensure adequate oversight and appropriate monitoring occur on a timely and consistent basis. The programmatic team and fiscal monitoring collaborate to ensure all charter schools with CMOs are identified and monitored appropriately. IDOE has begun the process of fiscally monitoring CMOs as well as following up on findings/deficiencies as required.

Anticipated Completion Date:

December 31, 2024



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-030

Finding Subject: Supporting Effective Instruction State Grants - Special Tests and Provisions: Access to Federal Funds for New or Significantly Expanded Charter Schools

Contact Person Responsible for Corrective Action: Frank Chiki

Contact Phone Number and Email Address: 317/232-3013, fchiki@doe.in.gov

Views of Responsible Officials:

We concur with the finding for this report period.

Description of Corrective Action Plan:

A timeline outlining the process for allocation approvals, the person responsible for the activity (Data team, Finance team, Program team), and the date the activity is required by has been developed per the picture below. Due to data challenges, the steps of the timeline were implemented, but the end date of March 10 was not able to be met for Title II.

Excel Worksheet	Description	Note	Workflow	Deadline
Source data - ED FY##	Director of Title Programs provides info from ED to Data Management for uploading.		Responsible: Director of Title Programs	Upon receipt from ED

The Internal Controls Officer will act as facilitator to ensure compliance through each step of the process by requesting updates and confirmation of completion for all steps. They will also ensure all documentation is in a designated space for review to minimize any delays during future audits.

Anticipated Completion Date:

The developed timeline will be successfully implemented by March 10, 2026. IDOE will post the position for Internal Control Officer in April 2025 with the intent to hire as soon as possible.



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-031

Finding Subject: Title II - Subrecipient Monitoring

Contact Person Responsible for Corrective Action: Frank Chiki

Contact Phone Number and Email Address: 317-232-3103, Fchiki@doe.in.gov

Views of Responsible Officials:

"We concur with the finding."

Description of Corrective Action Plan:

The Indiana Department of Education (IDOE) recently revised its fiscal monitoring procedures to ensure compliance with the pass-through entity single audit requirements pursuant to 2 CFR 200.332. The IDOE will continue to monitor subrecipients, taking timely and appropriate action to address deficiencies related to federal awards, as well as issuing management decisions relating to those findings.

Additionally, the fiscal monitoring risk assessment was revised and implemented to ensure that all monitoring activities are appropriately conducted. The Internal Control Officer will engage regularly with monitoring teams to preemptively mitigate potential issues, regularly update policies and procedures in response to emerging changes, and gather insights to provide robust oversight to management. Furthermore, IDOE is committed to close collaboration with the State Board of Accounts (SBOA) to gain expertise and strategically develop the monitoring team's capacity to effectively manage IDOE subrecipients.

Anticipated Completion Date:

June 30, 2025



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-032

Finding Subject: Supporting Effective Instruction State Grants - Earmarking - Internal Controls

Contact Person Responsible for Corrective Action: Tina Austin

Contact Phone Number and Email Address: 317-232-0569, taustin@doe.in.gov

Views of Responsible Officials:

"We concur with the finding."

Description of Corrective Action Plan:

Policies and procedures surrounding review documentation for earmarking have been updated. Once the split is determined, the Controller will request a review from the Deputy CFO of Federal Funds and provide the information to the Budget Analyst for entry. The Controller will confirm the Peoplesoft project has been created appropriately. IDOE will proactively refine these procedures as more efficient and streamlined approaches are identified.

Anticipated Completion Date:

April 30, 2025



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-033

Finding Subject: Title I Grants to Local Educational Agencies - Reporting

Contact Person Responsible for Corrective Action: Tina Austin

Contact Phone Number and Email Address: 317-232-0569, taustin@doe.in.gov

Views of Responsible Officials:

"We concur with the finding."

Description of Corrective Action Plan:

Methodology for entry selection is written in the current standard operating procedure. The SOP requires all allocation amounts, regardless of dollar amount and excluding those with no UEI, to be filed appropriately. Grantees are tracked in designated ledgers and confirmed for entry by multiple team members. FSRS has been retired by the federal government with instruction to enter FFATA information into SAM.GOV as of March 2025. IDOE is actively working to enter all required information prior to the anticipated completion date of June 30, 2025.

Anticipated Completion Date:

June 30, 2025



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-034

Finding 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.

Contact Person Responsible for Corrective Action: Amber Patterson

Contact Phone Number and Email Address: 317-232-0564, Apatterson1@doe.in.gov

Views of Responsible Officials:

"We concur with the finding."

Description of Corrective Action Plan:

IDOE has created policies and procedures for the fiscal monitoring of charter schools that have relationships with charter management organizations (CMOs) to ensure adequate oversight and appropriate monitoring occur on a timely and consistent basis. The programmatic team and fiscal monitoring collaborate to ensure all charter schools with CMOs are identified and monitored appropriately. IDOE has begun the process of fiscally monitoring CMOs as well as following up on findings/deficiencies as required.

Anticipated Completion Date:

December 31, 2024



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-035

Finding 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 and Email Address: 317/232-3013, fchiki@doe.in.gov

Views of Responsible Officials:

We concur with the finding.

Explanation and Reasons for Disagreement:

A timeline outlining the process for allocation approvals, the person responsible for the activity (Data team, Finance team, Program team), and the date the activity is required by has been developed per the picture below.

Excel Worksheet	Description	Note	Workflow	Deadline
Source data - ED FY##	Director of Title Programs provides info from ED to Data Management for uploading.		Responsible: Director of Title Programs	Upon receipt from ED

To ensure funds are allocated to new and expanded charters no later than 5 months after the official count date, the Internal Controls Officer will act as facilitator to ensure compliance through each step of the process by requesting updates and confirmation of completion for all steps. They will also ensure all documentation is in a designated space for review to minimize any delays during future audits.

Anticipated Completion Date:

The developed timeline was successfully implemented by February 1, 2025. IDOE will posit the position for Internal Control Officer in April 2025 with the intent to hire as soon as possible.



Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2024-036

Finding Subject: Title I - Subrecipient Monitoring

Contact Person Responsible for Corrective Action: Frank Chiki

Contact Phone Number and Email Address: 317-232-3103 Fchiki@doe.in.gov

Views of Responsible Officials:

"We concur with the finding."

Description of Corrective Action Plan:

The Indiana Department of Education (IDOE) recently revised its fiscal monitoring procedures to ensure compliance with the pass-through entity single audit requirements pursuant to 2 CFR 200.332. The IDOE will continue to monitor subrecipients, taking timely and appropriate action to address deficiencies related to federal awards, as well as issuing management decisions relating to those findings.

Additionally, the fiscal monitoring risk assessment was revised and implemented to ensure that all monitoring activities are appropriately conducted. The Internal Control Officer will engage regularly with monitoring teams to preemptively mitigate potential issues, regularly update policies and procedures in response to emerging changes, and gather insights to provide robust oversight to management. Furthermore, IDOE is committed to close collaboration with the State Board of Accounts (SBOA) to gain expertise and strategically develop the monitoring team's capacity to effectively manage IDOE subrecipients.

Anticipated Completion Date:

June 30, 2025



Mike Braun
Governor

Lindsay M. Weaver, MD, FACEP
State Health Commissioner

03-25-2025

Indiana Department of Health Corrective Action Plan

Please accept our corrective action plans covering the audits for FDC, WIC ELC and Immunization under the finding numbers that follow.

FINDING 2024-037 ELC Section III Findings : Reporting

Finding Subject:

Quarterly Fiscal Reports

Annual Fiscal Reports (FFRs)

Contact Person Responsible for Corrective Action:

Annual Fiscal reports (FFR) Jeff Palin

Contact Phone number and Email Address:

Jeff Palin Phone: 317-234-7124

Jeff Palin Email: jepalin@health.in.gov

Views of Responsible Officials:

We concur with the findings.

Description of Corrective Action Plan:

Annual Fiscal Reports:

FFRs – our Corrective Action Plan to provide the proper documentation that the FFRs are reviewed and approved by the Deputy Controllers/Budget Controller will be to create an email process where the Controller lists each grant for each Financial Analyst and sends an “approved” email once the FFRs have been reviewed.

Anticipated Completion Date:

To **promote**, **protect**, and **improve** the health and safety of all Hoosiers.

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This will be instituted with all FFRs completed after 3/31/2025.

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FINDING 2024-037 ELC Section III Findings : Reporting (continued)

Finding Subject:

FFATA Reporting (Repeat Finding)

Contact Person Responsible for Corrective Action:

Michael P. Mendyk

Contact Phone number and Email Address:

Phone: 317-234-6874

Email: mmendyk@health.in.gov

Views of Responsible Officials:

We concur with the findings, and continue addressing the challenges of reporting tools to properly report FFATA

Description of Corrective Action Plan:

We are continuing to address this repeat finding in sections of our FFATA reporting and challenges with obtaining returned FFATA forms from sub-recipients. our corrective action plan continues to refine and revise practices to develop better tools to track FFATA eligible sub-recipients though improved monthly purchase order reports and improved tracking dashboards.

We are currently working on training our contract staff in FFATA reporting and collection of audits under the contracts they have in their portfolios. This will mean additional staff will be able to assist our primary FFATA report position by obtaining the necessary information directly from the contractors.

Additionally, we will be utilizing SBA's eCivis Grantor module to better track sub-recipients as more IDOH programs begin to use the Grantor side of eCivis which they are coming online as their solicitation schedules come up and they are put into training with SBA Grants.

To address and improve sub-recipient monitoring we have created a risk assessment and sub-recipient monitoring team to provide outreach to IDOH programs in best practices in sub-



recipient monitoring. This team has developed a sharepoint site and risk assessment tool and has begun training IDOH program staff in improving sub-recipient monitoring practices.

Anticipated Completion Date:

FFATA Reporting : Sub-recipient monitoring Additional tools are currently in development and contract staff training rollout by July 1, 2025, eCivis grantor adoption currently being implemented based on IDOH program grant submission schedules throughout out 2025 grant cycle.



FINDING 2024-038 ELc Section III Findings: Sub monitoring

Finding Subject:

Submonitoring

Contact Person Responsible for Corrective Action:

Michael P. Mendyk

Contact Phone number and Email Address:

Phone: 317-234-6874

Email: mmendyk@health.in.gov

Views of Responsible Officials:

We concur with the findings. .

Description of Corrective Action Plan:

Sub-Award Monitoring:

To address this repeat finding Our Corrective Action Plan continues to refine and revise practices to develop better tools to ensure sub-award documents contain the correct grant award information. We have revised our internal Request for Contract (RFC) summary document to include and separate out lines of federal funding. This document will guide the contract author to list each grant and amount and award number on the contract or grant agreement more clearly and accurately. We will also do the same action for state funds. Our exhibit C in our agreements will include this information and guide the sub-awardees on the terms and condition of the grant funds.

To address additional sub-monitoring and risk assessment. IDOH finance has expanded the major federal programs section activities (not increasing staff) to create training in sub-recipient monitoring best practices, documentation that match State and Federal requirements. We have also developed a risk assessment tool and share-point site to measure sub-recipient risk prior to entering into a grant agreement or contract. We also will be utilizing the SBA eCivis grantor

Anticipated Completion Date:



Sub-recipient monitoring Additional tools are currently in development and contract staff training rollout by July 1, 2025, eCivis grantor adoption currently being implemented based on IDOH program grant submission schedules throughout out 2025 grant cycle.

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FINDING 2024-039 FDC Cash Management

Finding Subject:

Food Distribution Cluster-Cash Management

Contact Person Responsible for Corrective Action:

Jeff Palin

Contact Phone number and Email Address:

Phone: 317-234-7124

Email: jepalin@health.in.gov

Views of Responsible Officials:

We concur with the finding. That said the draws tested occurred before the prior audit findings were provided. Once we received the previous audit finding, we implemented the proper internal control procedure to document the review and approvals.

Description of Corrective Action Plan:

Our Corrective Action Plan, which is already in place, will be to process Federal Draws monthly. As part of the Corrective Action Plan, our Federal Draws will only be for current reimbursable expenses. We will not draw down any amounts in excess of expenses the program has already incurred going forward.

The Financial Analyst will complete the draw invoice based on the expenses for the last month that are tied to the Monthly Appropriation Report, which is prepared by the Accountant. The Deputy Controller will review the Draw Invoice and confirm that it matches the current reimbursable expenses. The Deputy Controller will then forward the Draw Request with backup to the Finance Director, who will review the information and approve the Draw Request. At that point, the Deputy Controller will process the Federal Draw.

Anticipated Completion Date:

This process is currently in place.



FINDING 2024-040 IMMUNIZATION Section III Finding-Reporting

Finding Subject: Immunization Cooperative Agreements-Reporting

Contact Person Responsible for Corrective Action:

Annual Fiscal reports (FFR) Jeff Palin

Contact Phone number and Email Address:

Jeff Palin Phone: 317-234-7124

Jeff Palin Email: jepalin@health.in.gov

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

Annual Fiscal Reports:

FFRs – our Corrective Action Plan to provide the proper documentation that the FFRs are reviewed and approved by the Deputy Controllers/Budget Controller will be to create an email process where the Controller lists each grant for each Financial Analyst and sends an “approved” email once the FFRs have been reviewed.

Anticipated Completion Date:

This will be instituted with all FFRs completed after 3/31/2025.



FINDING 2024-040 IMMUNIZATION Section III Finding-Reporting (continued)

Finding Subject: Immunization Cooperative Agreements-Reporting

Contact Person Responsible for Corrective Action:

FFATA-Sub monitoring Michael P. Mendyk

Contact Phone number and Email Address:

Michael P. Mendyk Phone: 317-234-6874

Michael P. Mendyk Email: mmendyk@health.in.gov

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

FFATA reporting:

As this continues to be a repeat finding Our Corrective Action Plan is to refine and revise practices to develop better tools to track FFATA eligible sub-recipients through improved monthly purchase order reports and improved tracking dashboards. We are currently working on training our contract staff in FFATA reporting and collection of audits under the contracts they have in their portfolios. This will mean additional staff will be able to assist our primary FFATA report position by obtaining the necessary information directly from the contractors. Additionally, we will be utilizing SBA's eCivis Grantor module to better track sub-recipients.

Anticipated Completion Date:

FFATA Reporting : Additional tools are currently in development and contract staff training rollout by July 1, 2025, eCivis grantor adoption currently being implemented based on IDOH program grant submission schedules throughout out 2025 grant cycle.



FINDING 2024-041 WIC Section III Findings-Cash Management

Finding Subject: WIC Special Supplemental Nutrition Program for Women, Infants and Children-Cash Management

Contact Person Responsible for Corrective Action:

Jeff Palin

Contact Phone number and Email Address:

Phone: 317-460-4597

Email: jepalin@health.in.gov

Views of Responsible Officials:

We concur with the findings. That said the draws tested occurred before the prior audit findings were provided. Once we received the previous audit finding, we implemented the proper internal control procedure to document the review and approvals.

Description of Corrective Action Plan:

Our Corrective Action Plan, which is already in place, will be to process Federal Draws monthly. As part of the Corrective Action Plan, our Federal Draws will only be for current reimbursable expenses. We will not draw down any amounts in excess of expenses the program has already incurred going forward.

The Financial Analyst will complete the draw invoice based on the expenses for the last month that are tied to the Monthly Appropriation Report, which is prepared by the accountant. The Deputy Controller will review the Draw Invoice and confirm that it matches the current reimbursable expenses. The Deputy Controller will then forward the Draw Request with backup to the Finance Director, who will review the information and approve the Draw Request. At that point, the Deputy Controller will process the Federal



FINDING 2024-042 WIC Section III Period of Performance

Finding Subject: WIC Special Supplemental Nutrition Program for Women, Infants and Children-Period of Performance

Contact Person Responsible for Corrective Action:

Jeff Palin

Contact Phone number and Email Address:

Phone: 317-460-4597

Email: jepalin@health.in.gov

Views of Responsible Officials:

We concur with this finding. The main reason for this finding was that the program had created a Purchase Order that had the expense (\$65K) posting to the wrong grant year. Once it was discovered, the Deputy Controller brought it to my attention. As the Finance Director I made the decision to leave the expense in the 2023 grant as the Revenues matched the Expenses. This was a one-time event.

Description of Corrective Action Plan:

Our Corrective Action Plan will be to have the Financial Analysts make sure all purchase orders are closed or corrected prior to closing out a grant year. The Financial Analysts will also analyze all expenses that are charged to each grant to confirm that the expenses match the proper year of the grant.

Anticipated Completion Date:

This plan will be instituted immediately, 4/1/2025.



INDIANA DEPARTMENT OF TRANSPORTATION

100 North Senate Avenue
Room N758
Indianapolis, Indiana 46204

PHONE: (855) 463-6848

Mike Braun, Governor
Kent Abernathy, Commissioner

CORRECTIVE ACTION PLAN

FINDING 2024 – 043 – Special Tests & Provisions – Wage Rate Requirements

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

Contact Person Responsible for Corrective Action: Greg G. Pankow

Contact Phone Number and Email Address: 317-697-5950; gpankow@indot.gov

Views of Responsible Officials:

Option 1: *"We concur with the finding."*

Description of Corrective Action Plan:

INDOT is committed to ensuring FHWA-1273 compliance and we have 100% compliance with all of our prime contractors and require the prime contractors to physically insert the form into its subcontracts. We have increased our awareness of this requirement by communicating the requirements of FHWA-1273 via our contract administration website and listserv. We have also partnered with Indiana Constructors, Inc. to communicate this requirement to their members, who regularly do the bulk of the contracting business with INDOT. We believe this upfront communication will be key to the continued compliance progress. Going forward, this requirement will be added to the pre-construction conference checklist for discussion during the conference. This checklist is required to be used for all pre-construction conferences. A conference is required before the start of work on all contracts.

In addition to these opportunities, we will include an additional audit from our Title VI/ADA compliance team to capture additional contracts. The number of contracts audited varies, but we intend to use this as an additional opportunity to monitor compliance with this requirement. Lastly, to ensure we are capturing all subcontractors, we ask for the generic subcontract that our typical prime contractors use to ensure that the language is incorporated into the subcontract.

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

Anticipated Completion Date:

These activities will be completed before the end of FY2025, June 30, 2025.

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Per Uniform Guidance:

2 CFR § 200.511(a) – "The auditee is responsible for follow-up and corrective action on all audit findings. . . The auditee must also prepare a corrective action plan for current year audit findings. . . The corrective action plan and summary schedule of prior audit findings must include findings relating to the financial statements which are required to be reported in accordance with GAGAS. "

2 CFR § 200.511(c) – "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in § 200.516, a corrective action plan to address each audit finding included in the current year auditor's reports. The corrective action plan must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan must include an explanation and specific reasons."



CORRECTIVE ACTION PLAN

FINDING 2024-044

Finding Subject: Coronavirus Capital Projects Fund - Subrecipient Monitoring

Contact Person Responsible for Corrective Action: Adam Moschell, Director of Grant Services
Contact Phone Number and Email Address: 317-760-5644, amoschell@lg.in.gov

Views of Responsible Officials:

We concur with the finding.

Description of Corrective Action Plan:

The Next Level Connections Program (NLC), with some assistance from the Office of Community and Rural Affairs (OCRA) has identified twelve (12) grantees under the NLC-3 program who are required to submit an annual single audit as part of the Uniform Guidance requirements. A comprehensive search of if these audits were completed will be conducted for each fiscal year the grant was active (2023 – 2025). If such audits are complete, they will be reviewed by OCRA and NLC for deficiencies and a letter will be sent to the entity letting them know such audits are sufficient.

If OCRA and NLC find that no audit(s) was/were completed, or a request will be sent to the grantee to complete this activity within 90 days. Once such audits are complete a review will be done on the audits by OCRA and NLC and a letter will be sent to the entity letting them know such audits are sufficient. If a deficiency is found on the audit the entity will be notified and receive 60 days to deliver a corrective action plan for such deficiency. SBA will be notified of any deficiency and be provided with the corrective action plan. Once the action plan is completed a resolution letter will be sent to the entity.

Moving forward, NLC will record the fiscal end date for each entity and collect their audit at their regularly scheduled quarterly reporting meeting that occurs after the fiscal end date. At this time, no grants from the NLC program are closed out. OCRA will review the status of their audits and include a summary of those results in their closeout letter.

Anticipated Completion Date:

Complete within 1 month – Request of missing audits from entities.

Complete within 4 months – Receive missing audits from entities.

Complete within 6 months – Review audits and send out response letters.

Ongoing – Review fiscal end dates and audit statuses at quarterly reporting meetings.

Per Uniform Guidance:

2 CFR § 200.511(a) – “The auditee is responsible for follow-up and corrective action on all audit findings. . .The auditee must also prepare a corrective action plan for current year audit findings. . . The corrective action plan and summary schedule of prior audit findings must include findings relating to the financial statements which are required to be reported in accordance with GAGAS. ”

2 CFR § 200.511(c) – “At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in § 200.516, a corrective action plan to address each audit finding included in the current year auditor's reports. The corrective action plan must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan must include an explanation and specific reasons.”

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/>.