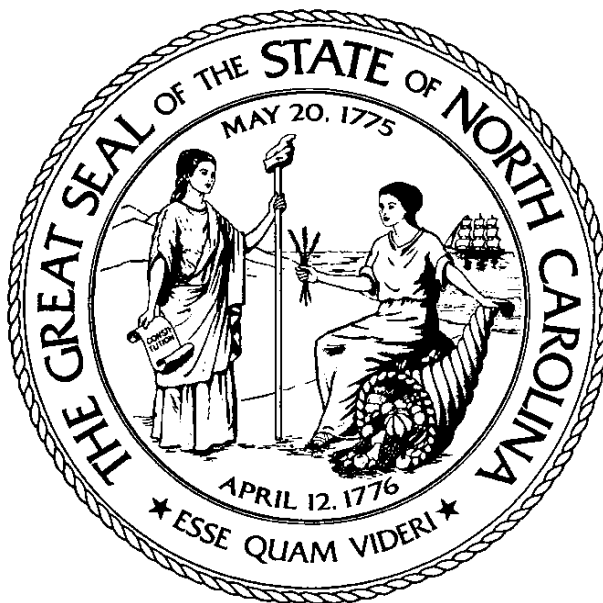


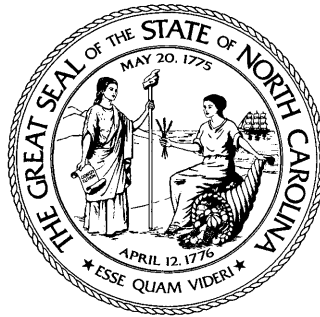
Single Audit Report

For The Year Ended June 30, 2002



OFFICE OF THE STATE AUDITOR
Ralph Campbell, Jr.
State Auditor

STATE OF NORTH CAROLINA



SINGLE AUDIT REPORT

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OFFICE OF THE STATE AUDITOR
RALPH CAMPBELL, JR.
STATE AUDITOR

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NORTH CAROLINA OFFICE OF THE STATE AUDITOR

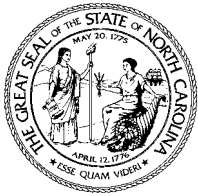


Ralph Campbell, Jr.
State Auditor

MISSION AND COMMITMENT

The mission of the Office of the State Auditor is to provide North Carolina's citizens and other users with **professional, independent evaluations** of the State's fiscal accountability and public program performance. Specifically, the Office of the State Auditor strives to assure that North Carolina state government is executing its management responsibility in compliance with applicable laws, rules, regulations and policies. Additionally, the Office of the State Auditor evaluates management controls and policies that should promote the efficient and effective use of public resources and assists state agencies in identifying areas of possible duplication.

In conducting these duties and responsibilities, the State Auditor is committed to thorough audits and examinations performed by a professional staff which result in useful and practical recommendations to improve services provided by North Carolina state government. Further, the State Auditor is committed to promoting cooperative efforts with those agencies and institutions under his statutory oversight.



Ralph Campbell, Jr.
State Auditor

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March 31, 2003

The Honorable Michael F. Easley, Governor
The General Assembly of North Carolina

We are pleased to submit the *Single Audit Report* for the State of North Carolina for the fiscal year ended June 30, 2002. The audit was conducted in accordance with standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the requirements of the Single Audit Act Amendments of 1996, and the provisions of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

This *Single Audit Report* reflects federal awards of \$11.2 billion. This report includes reportable conditions and material weaknesses in internal control relating to major federal programs and instances of noncompliance, including several that we believe constitute material noncompliance, that meet the criteria of OMB Circular A-133.

The North Carolina *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2002 has been issued in a separate report by the Office of the State Controller. In accordance with *Government Auditing Standards*, we are issuing our report on our consideration of the State of North Carolina's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The reportable conditions in internal control and instances of noncompliance arising from our audit are described in the Schedule of Findings and Questioned Costs.

We wish to acknowledge the assistance of the North Carolina Office of the State Controller and the cooperation of other state agencies, community colleges, and universities in the preparation of this report.

Respectfully submitted,

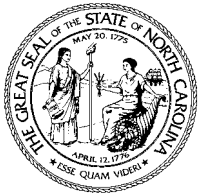
A handwritten signature in black ink that reads "Ralph Campbell, Jr." in a cursive script.

Ralph Campbell, Jr.
State Auditor

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AUDITOR'S SECTION

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Ralph Campbell, Jr.
State Auditor

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Michael F. Easley, Governor
The General Assembly of North Carolina

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 of North Carolina as of and for the year ended June 30, 2002 (not presented herein), which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 12, 2002. We did not audit the financial statements of the North Carolina Housing Finance Agency, which represent 12 percent and 3 percent, respectively, of the assets and revenues of the aggregate discretely presented component units; nor the financial statements of the State Education Assistance Authority, which represent 13 percent and 2 percent, respectively, of the assets and revenues of the discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

As discussed in Note 18 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* (as amended by Statement No. 37), Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis – Public Colleges and Universities*, Statement No. 38, *Certain Financial Statement Note Disclosures (paragraphs 6 through 11 only)*, and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and expenditures in Governmental Fund Financial Statements*.

We conducted our audit 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.

Compliance

As part of obtaining reasonable assurance about whether the State of North Carolina's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 that are required to be reported under *Government Auditing Standards*. These instances of noncompliance are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs. The other auditors discussed in

the first paragraph above also noted certain immaterial instances of noncompliance, which were reported to management of the State Education Assistance Authority in a separate letter dated October 31, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of North Carolina's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State of North Carolina's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs.

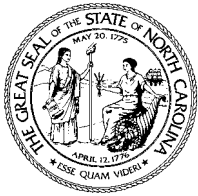
A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs, we consider items 02-FS-2, 02-FS-24, and 02-FS-25 to be material weaknesses. The other auditors discussed in the first paragraph above also noted other matters involving internal control over financial reporting, which were reported to management of the State Education Assistance Authority in a separate letter dated October 31, 2002.

This report is intended solely for the information and use of the Governor, the General Assembly, the State Controller, management and staff of organizations within the State of North Carolina reporting entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Ralph Campbell, Jr.
State Auditor

December 12, 2002



Ralph Campbell, Jr.
State Auditor

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**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable Michael F. Easley, Governor
The General Assembly of North Carolina

Compliance

We have audited the compliance of the State of North Carolina with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2002. The State of North Carolina's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of management of the State of North Carolina. Our responsibility is to express an opinion on the State of North Carolina's compliance based on our audit.

The State of North Carolina's financial reporting entity includes the operations of the State Education Assistance Authority and the North Carolina Housing Finance Agency. These agencies reported \$1.28 billion and \$63.2 million respectively, in federal awards that are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2002. Our audit, described below, did not include the operations of the State Education Assistance Authority and the North Carolina Housing Finance Agency because these agencies engaged other auditors to perform an audit in accordance with OMB Circular A-133.

Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of North Carolina's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of North Carolina's compliance with those requirements.

As described in the accompanying Schedule of Findings and Questioned Costs, the State of North Carolina did not comply with several compliance requirements that are applicable to several of its major federal programs, as follows:

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
02-SA-4	Subrecipient Monitoring	10.558	Child and Adult Care Food Program
02-SA-8	Procurement and Suspension and Debarment	16.586	Violent Offender Incarceration and Truth in Sentencing Incentive Grants
02-SA-12	Procurement and Suspension and Debarment	17.258	WIA Adult Program
02-SA-13	Procurement and Suspension and Debarment	17.259	WIA Youth Activities
02-SA-14	Procurement and Suspension and Debarment	17.260	WIA Dislocated Workers
02-SA-17	Special Tests and Provisions	20.205	Highway Planning and Construction
02-SA-18	Allowable Costs/Cost Principles	20.600	State and Community Highway Safety
02-SA-20	Procurement and Suspension and Debarment	20.600	State and Community Highway Safety
02-SA-21	Subrecipient Monitoring	20.600	State and Community Highway Safety
02-SA-23	Procurement and Suspension and Debarment	20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants
02-SA-24	Subrecipient Monitoring	20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants
02-SA-26	Procurement and Suspension and Debarment	20.602	Occupant Protection
02-SA-27	Subrecipient Monitoring	20.602	Occupant Protection
02-SA-29	Procurement and Suspension and Debarment	20.603	Federal Highway Safety Data Improvements Incentive Grants
02-SA-30	Subrecipient Monitoring	20.603	Federal Highway Safety Data Improvements Incentive Grants
02-SA-32	Procurement and Suspension and Debarment	20.604	Safety Incentive Grants for Use of Seatbelts
02-SA-33	Subrecipient Monitoring	20.604	Safety Incentive Grants for Use of Seatbelts
02-SA-35	Allowable Costs/Cost Principles	20.605	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons
02-SA-37	Procurement and Suspension and Debarment	20.605	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons
02-SA-38	Subrecipient Monitoring	20.605	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons
02-SA-40	Subrecipient Monitoring	83.544	Public Assistance Grants
02-SA-41	Subrecipient Monitoring	83.548	Hazard Mitigation Grant
02-SA-50	Special Tests and Provisions	93.563	Child Support Enforcement
02-SA-51	Subrecipient Monitoring	93.568	Low-Income Home Energy Assistance

(continued)

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
02-SA-52	Eligibility	93.658	Foster Care - Title IV-E
02-SA-57	Subrecipient Monitoring	93.667	Social Services Block Grant
02-SA-59	Procurement and Suspension and Debarment	93.767	State Children's Insurance Program
02-SA-62	Special Tests and Provisions	93.778	Medical Assistance Program
02-SA-63	Special Tests and Provisions	93.778	Medical Assistance Program
02-SA-67	Matching, Level of Effort, Earmarking	93.959	Block Grants for Prevention and Treatment of Substance Abuse

Compliance with such requirements is necessary, in our opinion, for the State of North Carolina to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the two preceding paragraphs, the State of North Carolina complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs in audit findings 02-SA-5, 02-SA-10, 02-SA-11, 02-SA-15, 02-SA-19, 02-SA-42, 02-SA-44, 02-SA-53, 02-SA-54, 02-SA-60, and 02-SA-70.

Internal Control Over Compliance

The management of the State of North Carolina is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of North Carolina's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State of North Carolina's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in findings in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs and are designated as either "reportable condition" or "material weakness."

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider findings which are

designated as “material weakness” in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

Schedule of Expenditures of Federal Awards

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 of North Carolina as of and for the year ended June 30, 2002 (not presented herein), which collectively comprise the State’s basic financial statements, and have issued our report thereon dated December 12, 2002. We did not audit the financial statements of the North Carolina Housing Finance Agency, which represent 12 percent and 3 percent, respectively, of the assets and revenues of the aggregate discretely presented component units; nor the financial statements of the State Education Assistance Authority, which represent 13 percent and 2 percent, respectively, of the assets and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

As discussed in Note 18 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments* (as amended by Statement No. 37), Statement No. 35, *Basic Financial Statements – and Management’s Discussion and Analysis – Public Colleges and Universities*, Statement No. 38, *Certain Financial Statement Note Disclosures (paragraphs 6 through 11 only)*, and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and expenditures in Governmental Fund Financial Statements*.

We conducted our audit 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.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Governor, the General Assembly, the State Controller, management and staff of organizations within the State of North Carolina reporting entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Ralph Campbell, Jr.
State Auditor

March 6, 2003 (except as related to the
report on the Schedule of Expenditures
of Federal Awards, as to which the
date is December 12, 2002)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended June 30, 2002

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS**I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2002

Financial Statements

- Type of auditor's report issued? Unqualified
- Internal control over financial reporting:
 - Material weaknesses identified? Yes
 - Reportable conditions identified that are not considered to be material weaknesses? Yes
- Noncompliance material to financial statements noted? No

Federal Awards

- Internal control over major programs:
 - Material weaknesses identified? Yes
 - Reportable conditions identified that are not considered to be material weaknesses? Yes
 - Type of auditor's report issued on compliance for major programs? Qualified
- Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes
- Identification of major programs:

CFDA
Number

Name of Federal Program or Cluster

Child Care Cluster
Child Nutrition Cluster
Food Stamp Cluster
Highway Planning and Construction Cluster
Highway Safety Cluster
Medicaid Cluster
Special Education Cluster

SCHEDULE OF FINDINGS AND QUESTIONED COSTS**I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2002

- Identification of major programs: (continued)

CFDA Number	Name of Federal Program or Cluster
	Disability Insurance/SSI Cluster
	Research and Development Cluster
	Employment Services Cluster
	WIA Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
16.586	Violent Offender Incarceration and Truth in Sentencing Incentive Grants
17.225	Unemployment Insurance
17.245	Trade Adjustment Assistance – Workers
20.218	National Motor Carrier Safety
66.458	Capitalization Grants for State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Fund
83.544	Public Assistance Grants
83.548	Hazard Mitigation Grant
84.010	Title 1 Grants to Local Education Agencies
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.340	Class Size Reduction
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.658	Foster Care – Title IV-E
93.667	Social Services Block Grant
93.767	State Children's Insurance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse

- Dollar threshold used to distinguish
between type A and type B programs? \$ 30,000,000
- Auditee qualified as low-risk auditee? No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2002

The following findings and recommendations resulted from our audit of the basic financial statements of the State of North Carolina. Each finding is referenced with a two-digit number representing the fiscal year, a "FS" to indicate that it is a financial statement finding, and a sequential number. The findings are presented by state agency and are classified according to prior year finding, reportable noncompliance, and category of internal control weakness.

Prior Year Finding

A finding presented in the prior year Single Audit Report that affected the current year audit of the basic financial statements.

Reportable Noncompliance

A finding related to fraud, illegal acts (violation of a law or regulation), or other material noncompliance (violation of a material contract provision), unless clearly inconsequential.

Category of Internal Control Weakness

If the finding represents a current year weakness in internal control, one of the following designations will appear:

- **Reportable Condition** - A matter coming to the auditor's attention that, in his or her judgment, should be communicated because it represents a significant deficiency in the design or operation of internal control, which could adversely affect the State's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements.
- **Material Weakness** - A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

DEPARTMENT OF STATE TREASURER

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2002

	Type of Finding	Findings and Recommendations
02-FS-1	Reportable Condition	<p data-bbox="537 443 1305 474"><u>Internal Control With a Service Organization Needs Improvement</u></p> <p data-bbox="537 506 1468 747">The Department placed reliance on the internal control of an investment banking company without adequate evidence that controls were suitably designed, placed in operation, and operating with sufficient effectiveness. This investment banking company provides critical investment accounting and custody services to the Department. Without evidence of the controls related to such services, the Department increased the risk of significant deficiencies in its ability to initiate, record, process, and report financial data that is subject to the internal control of this service organization.</p> <ul data-bbox="537 779 1468 1251" style="list-style-type: none"> • Audit reports necessary for the Department to determine whether the service organization's internal control is adequate are not required by the contract between the Department and the service organization. However, in absence of the contract provision, the service organization contracted with a public accounting firm to prepare these reports semi-annually. • Some controls of the service organization upon which the Department relies were not included within the scope of these audit reports. • These audit reports indicate a number of expected user controls that the Department had not yet implemented. • Evidence was not available to indicate that the Department had reviewed these audit reports to identify relevant risks, and as necessary, to establish compensating Departmental controls. <p data-bbox="537 1283 1468 1524"><i>Recommendation:</i> Contracts between the Department and any service organization should include the requirement for a report on controls placed in operation and tests of operating effectiveness as described in Statement on Auditing Standards No. 70, Service Organizations, promulgated by the American Institute of Certified Public Accountants. The Department should review these reports in detail for the purposes of assessing control risks, monitoring the effectiveness of current controls, and designing any additional procedures that are needed.</p> <p data-bbox="537 1556 1468 1894"><i>Agency Response:</i> The State Treasurer's staff takes very seriously its responsibility for the adequacy of internal control, including the internal control of contracted service organizations. Prior to contracting with the current equity master custodian the Financial Operations Division staff and the Investment Division staff spent several months assessing the operations of the bank and the internal control provided over the processing and recording of investment transactions. As a result of our change in internal procedures and the efforts of the master custodian, it is the opinion of our staff that the internal control over investment transactions in this Department is stronger than it has been at any time in the history of this agency. Nonetheless, we will continue ongoing efforts to determine ways we can make it even better. We agree with your</p>

DEPARTMENT OF STATE TREASURER (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
02-FS-2 Material Weakness	<p data-bbox="537 447 1468 779">recommendation that contracts between the Department and a service agency, such as our equity master custodian, should include the requirement for a report on controls as described in the Statement on Auditing Standards No. 70, Service Organizations, promulgated by the American Institute of Certified Public Accounts, and we have already taken steps toward that end. We also agree that the Department should review these reports in detail for the purposes of assessing control risks and monitoring the effectiveness of current controls, and this is now also a standard operational procedure for our staff. These steps, as much as our limited resources will allow us to apply them, certainly put us in position to improve even more on the internal controls that are necessary in this area.</p> <p data-bbox="537 846 1468 905"><u>Internal Control Related to Contracted Investment Services Needs Improvement</u></p> <p data-bbox="537 940 1468 1087">The Department had internal control weaknesses related to investment buy and sell activities made by investment managers on contract with the Department. Without adequate control, there is an increased risk that the Department may have significant deficiencies in its ability to properly initiate, record, process, and report certain financial data.</p> <ul data-bbox="537 1123 1468 1707" style="list-style-type: none"> • Prior to the creation of a single equity trust, the Department had accepted financial information reported by investment managers without reviewing the underlying supporting details. Consequently, when numerous equity trusts were recently transferred to a single trust, the Department discovered a \$4.4 billion error in prior year reporting of realized gains/losses. While this error did not affect the net earnings of the Investment Pool, it did impact the timing of distributions made to participants of the State Treasurer's Investment Pool. • Because the Department did not receive or review investment manager prepared reconciliations, errors in the custodian prepared summary report went undetected. After the creation of the single trust, investment managers were required to prepare a reconciliation of their net asset values with those recorded by the custodian. The custodian then prepared a summary reconciliation and provided it to the Department. However, during our audit, we obtained investment manager reconciliations and determined that some were not properly prepared. The Department's control was to only review the summary reconciliation prepared by the custodian. <p data-bbox="537 1738 1468 1858"><i>Recommendation:</i> The Department should expand its internal control related to critical investment services provided by external organizations. The Department should review closely the equity trust transaction process, monitor the effectiveness of current controls, and design any additional procedures</p>

DEPARTMENT OF STATE TREASURER (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>that are needed.</p> <p><i>Agency Response:</i> The Department staff had already detected the weakness noted, and taken corrective action during the audit year in question. Additional controls were implemented in March 2002 before the audit of the Pool began, and while the Department agrees a weakness existed, it was corrected by year-end.</p>
02-FS-3 Reportable Noncompliance	<p><u>Membership on the Investment Advisory Committee Does Not Comply With Statutory Requirements</u></p> <p>The present membership of the Investment Advisory Committee does not comply with the technical wording of the General Statutes. Consequently, the Retirement Systems were underrepresented.</p> <p>Under General Statute 147-69.2 (b1), the State Treasurer shall appoint an Investment Advisory Committee, which shall consist of five members: the State Treasurer; two members selected from among the members of the boards of trustees of the Retirement Systems; and two members selected from the general public.</p> <p>For the period from January 2002 thru June 2002, the Investment Advisory Committee contained only one member from among the boards of trustees of the Retirement Systems. The Department indicated that the Treasurer was in the process of securing another retirement system board member, however this was not done by the completion of our fieldwork.</p> <p>In addition, since taking office in January 2001, the State Treasurer has increased the Committee's membership to seven as of June 30, 2002. Although, the General Statutes specifically outline the makeup of the Committee, including its size, the Department stated that the Treasurer wanted to add a fuller representation of perspectives to the committee. Since the language in the law is, "shall consist of five members", not, "shall consist of no more than five," they felt the additional members did not violate the spirit of the law.</p> <p><i>Recommendation:</i> The State Treasurer should review the statutes and take necessary actions to ensure compliance. If additional members or a different membership composition is deemed necessary, then the Department should obtain legislative authorization from the General Assembly by changing the existing law.</p> <p><i>Agency Response:</i> We have reviewed the audit finding and acknowledge the issue raised. The State Treasurer concurs that two retirement system board members must serve on the Investment Advisory Committee (IAC) to comply with the law. Regarding the question of the number of members of the IAC, it</p>

DEPARTMENT OF STATE TREASURER (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>is stated correctly in your narrative on the finding that the State Treasurer is of the opinion that there is flexibility implied in the existing statutes regarding this committee, which is a purely advisory body, and directly stated in N.C.G.S. 147-69.3(g) which gives the State Treasurer the authority to "retain the services of independent appraisers, auditors, actuaries, attorneys, investment counseling firms, statisticians, custodians, or other persons or firms possessing specialized skills or knowledge necessary for the proper administration of investment programs..." The State Treasurer, in his management of increasingly complex and diverse investment programs, wants to ensure that he receives the best possible counsel from a full compliment of those with appropriate expertise and professional experience, and has indeed asked some individuals in addition to the five members referenced in N.C.G.S. 147-69.2(b1) to attend and take part in the discussions at meetings of the IAC.</p>
<p>02-FS-4 Reportable Noncompliance</p>	<p><u>Violation of the North Carolina Administrative Code</u></p> <p>Ten checks were written out of the Equity Investment Fund (EIF) commission recapture program for expenditures that benefited other funds, such as the Real Estate Investment Fund (REIF), Long-term Investment Fund (LTIF), and Venture Capital Investment Fund. The total amount of checks written that related to those other funds was \$34,028.94, or 61% of the total commission recapture expenditures incurred during the year. Having the EIF pay for expenditures of other funds is a violation of the North Carolina Administrative Code (NCAC).</p> <p>NCAC Title 20, Subchapter 1G, Section .0101 states that there shall be separate investment funds for Short-term Investments (STIF), (LTIF), (EIF) and (REIF). Section .0105 states that costs directly applicable to an investment fund shall be allocated to that fund. In addition, Sections .0304, .0404, and .0504 state that all income earned less the investment fund's share of the investment management expenses shall be distributed pro rata to each participant with ownership units.</p> <p><i>Recommendation:</i> Revenues from the EIF should only be used to pay for management expenses that are applicable to the EIF. As required by the NCAC, management costs directly applicable to an investment fund should be allocated to that fund. All indirect costs should be allocated so that each investment fund bears its proportionate share of the costs.</p> <p><i>Agency Response:</i> We have reviewed the audit finding and agree with your recommendation. The amount in question of \$34,028.94 was certainly not material to the total investment management and banking costs allocated to the Long-term Investment Fund, the Real Estate Investment Fund and the Venture Capital Investment Fund for the fiscal year under audit. The total cost allocated for the year under audit was \$3,840,509. Also, it is important to</p>

DEPARTMENT OF STATE TREASURER (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
02-FS-5 Reportable Condition	<p data-bbox="537 476 1466 567">recognize the fact that the total investment income distributed to the Pension Funds during the year under audit was correct and not impacted by this audit finding.</p> <p data-bbox="537 630 1466 688"><u>Execution of Retirement Contribution Refund Controls Not Adequately Documented</u></p> <p data-bbox="537 724 1466 934">The Department does not consistently maintain documentation that a second analyst has reviewed a member's request for a refund of his/her retirement contribution before the transaction is approved for payment. In addition, documentation is not maintained of the Department's verification that the refund payroll file contains only, and all, approved requests. Without such documentation for periodic review, the Department increases the risk that these controls may not be operating as intended.</p> <p data-bbox="537 970 1466 1060"><i>Recommendation:</i> The Retirement Benefits Division should maintain documents that support the procedures performed to ensure that the individual refund transactions have been reviewed and that the payroll file was verified.</p> <p data-bbox="537 1096 1466 1243"><i>Agency Response:</i> We have reviewed the audit finding and agree with your recommendation. The Retirement Division now has a procedure in place, for individual refund transactions, to ensure that documentation exist for each refund to substantiate that these transactions are reviewed twice and the payroll file is verified before approval for payment.</p>

DEPARTMENT OF PUBLIC INSTRUCTION

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2002

Type of Finding		Findings and Recommendations
02-FS-6	Reportable Condition	<p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>The Department of Public Instruction (DPI) did not have adequate internal controls in place to ensure compliance with the federal Cash Management Improvement Act of 1990 (CMIA). Consequently, numerous drawdowns were received from the federal treasury that resulted in excess federal cash balances; however, on other occasions State funds might be used to finance federal expenditures prior to the arrival of federal funds.</p> <p>Drawdowns were not made in accordance with the agreement between the U.S. Department of the Treasury and the State of North Carolina. Examples of these violations are:</p> <ul style="list-style-type: none"> • The School Breakfast Program (CFDA 10.553) maintained excessive balances ranging from \$1,394.98 to \$13,851.46 for numerous days during the State's fiscal year ended June 30, 2002. Also, from December 4, 2001 to February 11, 2002 this program temporarily expended \$9,393.45 in State funds in lieu of federal funds. • The National School Lunch Program (CFDA 10.555) maintained excessive balances ranging from \$976.22 to \$58,275.56 for numerous days during the State's fiscal year ended June 30, 2002. Also, from November 30, 2001 to February 11, 2002 this program temporarily expended State funds ranging from \$16,332.44 to \$22,293.44 in lieu of federal funds. <p>The CMIA agreement requires that program costs be funded on a pre-issuance basis, but funds should not be drawn down more than two business days prior to the day corresponding disbursements are made. The agreement also requires that requests for funds be no more than the amount the State expects to disburse. Section 3 of the <i>State Cash Management Manual</i> requires federal funds to be requested in advance of the associated disbursements unless the federal program is required by law to operate on a reimbursement basis.</p> <p>Recommendation: The Department should have in place appropriate internal control procedures that ensure compliance with the CMIA Agreement.</p> <p>Agency Response: We are in agreement with the audit finding. To prevent future occurrences we have already implemented the following corrective actions: (1) Federal cash drawdown requests will be based solely on current cash balances and expenditure needs as posted to the Department's main accounting system; (2) all cash drawdown requests will be reviewed and verified by a second accountant prior to being submitted; (3) cash deposits and expenditure activity will be posted to the reports required by the Cash Management Improvement Act (CMIA) on a daily basis; and (4) the deposits and expenditures posted to these CMIA reports will be reconciled to the Department's main accounting system on a monthly basis.</p>
	Reportable Noncompliance	

DEPARTMENT OF TRANSPORTATION**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding		Findings and Recommendations
02-FS-7	Reportable Condition	<p><u>Time Records Not Approved by Supervisor</u></p> <p>A review of documentation to support payroll expenditures for 54 employees revealed six field payroll worksheets (FR-01 forms) which were not approved by the supervisor, an error rate of 11%. There is an increased risk of errors or irregularities in payroll expenditures when time and attendance records do not receive adequate review.</p> <p>The Department of Transportation has not implemented adequate controls to ensure that documents used by the Department to record time and attendance are approved in accordance with their Field Fiscal Procedures Manual.</p> <p><i>Recommendation:</i> The Department should strengthen management oversight to ensure that established internal control procedures are followed regarding the approval of field payroll worksheets.</p> <p><i>Agency Response:</i> We agree.</p>
02-FS-8	Reportable Condition	<p><u>Year-End Financial Reporting Process Does Not Identify All Liabilities</u></p> <p>The Department of Transportation's method to identify liabilities at year-end does not consider all types of expenditure transactions. Therefore, liability and expenditure accounts reported in the State's Comprehensive Annual Financial Report are understated.</p> <p>Upon review of a sample of expenditures subsequent to year end, we identified \$2.6 million in unrecorded liabilities.</p> <p><i>Recommendation:</i> The Department should develop a method to capture all liabilities at year-end and effectively implement procedures to achieve accurate financial reporting.</p> <p><i>Agency Response:</i> We agree. Our review of outstanding liabilities at June 30, 2002 did not uncover some liabilities.</p>

TOWN OF BUTNER WATER AND SEWER SYSTEM**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

	Type of Finding	Findings and Recommendations
02-FS-9	Reportable Condition	<p data-bbox="537 443 1468 506"><u>Inadequate Internal Control Over Utility Billings, Collections and Account Receivables</u></p> <p data-bbox="537 537 1468 726">In our prior year audit, we noted a number of weaknesses over the System's utility billings, collections, and accounts receivable system. Generally, management has taken action to correct the weaknesses; however, the problems continued to exist during a significant portion of the current audit period. The specific weaknesses and corrective actions taken by management during the year are as follows:</p> <ol style="list-style-type: none"> <li data-bbox="537 751 1468 873">a. There were no formal written policies and procedures outlining the billing, collection and accounts receivable process. System management developed and implemented the needed policies and procedures in April 2002. <li data-bbox="537 905 1468 999">b. The System did not have a disaster recovery plan for its utility billing system. System management developed and implemented a disaster recovery plan in April 2002. <li data-bbox="537 1031 1468 1125">c. Daily backup tapes for the billing system were not stored at an offsite location. The daily backup tapes for the billing system are now being stored in a separate building, but within the same office complex. <li data-bbox="537 1157 1468 1278">d. There was unimpeded access to the file server dedicated to the billing system. A new door to the office that houses the file server has been installed and remains locked at all times. Additionally, the building is locked to limit access to only authorized personnel. <li data-bbox="537 1310 1468 1432">e. The billing system did not require users to change passwords regularly. System management established a policy requiring that passwords be changed every ninety days. A log is maintained to document password changes. <li data-bbox="537 1463 1468 1768">f. The two persons responsible for billing and collection of utility receipts have access to all system screens and functions and serve as backup for the other. There is a lack of separation of duties between the collection, processing, depositing and recording of water and sewer receipts. The limited staff size available for billing and collections precludes complete segregation of duties. System management has implemented monitoring controls to compensate for the weakness. The Administrative Assistant now reconciles the daily transaction reports, cash deposits, receipt logs and journal vouchers for the general ledger and cash management control system. <li data-bbox="537 1799 1468 1887">g. Certain monitoring and review procedures remain inadequate. Key operational matters such as the reasonableness of total billings, total water volume produced compared with previous and/or comparable

TOWN OF BUTNER WATER AND SEWER SYSTEM (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>months, and</p> <p>large or unusual billings are not being sufficiently analyzed and investigated.</p> <p>h. The System had failed to actively seek collection of delinquent accounts, establish an allowance for doubtful accounts, and write off uncollectible accounts. Procedures to estimate an allowance for doubtful accounts and write off accounts deemed uncollectible are now in place. Management has also implemented improved procedures to collect delinquent accounts. Those procedures include discontinuing service, sending written notices of past due accounts, and submitting accounts to the North Carolina Department of Revenue to garnish state tax refunds.</p> <p>i. The billing system had improperly computed the Lyons Station bill. During the year management determined that the Lyons Station error was due to an incorrect amount in the rate table. The rate was corrected in December 2001. Billing problems were noted, however, during the current year for two other customers resulting in net under billings. Management was unable to explain the errors.</p> <p>j. The billing system does not always provide information in a format needed for effective management and record keeping. For example, water and sewer revenues are summarized on <u>daily</u> transaction reports but they are not summarized monthly or on year-end reports. The daily transaction report lists deposits and late fees, but fails to report other revenues of the billing system such as the collection of tap and availability fees. Also, the daily transaction report fails to report adjustments correcting a customer's account. The billing system does not have a screen that allows the viewing of all transactions to date in a customer's account. Since the history update occurs monthly, it is possible for an adjustment or payment on an account to be reflected in the customer's account balance but the transaction not be displayed in the history screen.</p> <p>k. System staff were not adequately trained in the use of the billing system. The System staff has received refresher and additional training on the billing system, specifically on the work order portion of the system. One staff member has received limited training in the use of the reporting software used to generate custom reports.</p> <p><i>Recommendation:</i> While action has been taken to address many of the issues raised in our previous audit, we believe that further enhancements are needed. We recommend the following:</p> <p>a. Management should enhance the disaster recovery plan by specifying detailed testing procedures. Management should consider the risks associated with storing daily backups within the same office complex as</p>

TOWN OF BUTNER WATER AND SEWER SYSTEM (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>the originals and adding a procedure to store a backup at an outside secure location at least weekly.</p> <ul style="list-style-type: none"> b. Monitoring procedures should be implemented to determine the reasonableness of billings. An example of a monitoring procedure is to compare total water volume provided by the water plant to the total usage billed and investigating unusual variations; another one is to review customer billing amounts for errors and unusual fluctuations. c. To ensure completeness and accuracy, rate tables should be thoroughly reviewed on a periodic basis and whenever changes are made. d. Management should continue to enhance the staff's knowledge about the accounting system and improve the usefulness of information provided by it. This likely will require additional training on the system and reporting software, consultation with the system vendor, and involvement of the Department of Health and Human Services' computer services section. <p><i>Agency Response:</i> The System provides the following responses:</p> <ul style="list-style-type: none"> a. Arrangements have been made for the backup tape of the last working day of each week to be taken to the Cashier's Office at John Umstead Hospital and stored in the fireproof safe. b. A Usage Analysis Report will be reviewed each month to compare total billing to the previous month as well as the same month from the previous year to determine unusual variations in water use. A Top Users Listing Report will be reviewed and billing verified for industrial and institutional customers. A Billing Analysis Report has been developed to compare monthly actual billing to expected billing to review for billing errors. c. Rates will be verified monthly via the Billing Analysis Report. d. Training will be provided to staff as needed. The Town will consult with the vendor and DHHS Computer Services as appropriate.
02-FS-10 Reportable Condition	<p><u>Lack of Communication, Documentation and Authorization Related to Bond Transactions</u></p> <p>In our prior year audit, we noted a number of weaknesses related to the flow of documentation and processing of bond related transactions. Generally, management has taken action to correct the weaknesses; however, the problems continued to exist during a significant portion of the current audit period. The specific weaknesses and corrective actions taken by management</p>

TOWN OF BUTNER WATER AND SEWER SYSTEM (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	during the year are as follows:
	<ul style="list-style-type: none">a. The System did not have written policies and procedures to govern the flow of documentation and processing of bond related transactions. A central collection point for specific types of documentation had not been established. Initial written procedures and a flow chart to document the flow of documentation and processing of bond transactions were implemented in November 2001. More comprehensive procedures went into effect in March 2002. Management is continuing to evaluate the procedures to identify needed enhancements.b. In the prior year, the System did not always submit proper supporting documentation to the North Central Controller's Office when requesting payment of project expenses. Our audit procedures applied in the current audit period revealed no continuing documentation problems.c. The first three cash requisitions from bond proceeds were signed by an unauthorized official. The System submitted a letter dated September 4, 2001 to First-Citizens Bank and Trust Company, Trustee, to authorize the first three cash requisitions and establish that only requisitions signed by an authorized officer be accepted and processed.
	<i>Recommendation:</i> Management has taken action to address the issues raised in our previous audit. However, we urge System management to continue expansion and enhancement of the written procedures for the processing of bond related transactions to ensure that the process is clearly established and communicated to all personnel.
	<i>Agency Response:</i> Management concurs and will continue to pursue expansion and enhancement of the written procedures for the processing of bond related transactions to ensure that the process is clearly established and communicated to all personnel.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2002

Type of Finding		Findings and Recommendations
02-FS-11	Prior Year Finding	<u>Basic Support Claims Were Not Properly Paid</u>
	Reportable Condition	<p>There were weaknesses in the Department's controls over expenditures in the Rehabilitation Services - Vocational Rehabilitation Grants to States program. A large number of the Department's Basic Support payments contained errors. Thirty-eight transactions of the 210 tested by us were in error and resulted in overpayments to providers of \$107,781. An examination of the 210 client files revealed the following:</p> <ul style="list-style-type: none"> • Twenty-one inpatient claims were overpaid \$75,822. Agency personnel indicated that these overpayments were due to a programming error in the software used to process medical invoices and because certain Medicaid rate tables were not updated in the system. • Three inpatient claims were paid as outpatient claims resulting in an overpayment of \$10,730. • One inpatient claim was paid twice on the same check resulting in an overpayment of \$7,327. • The Department paid three vendors \$12,231 for invoices without the required vendor signatures. • The amount paid for one invoice was more than the total on the documentation resulting in an overpayment of \$103. • Two client files did not contain documentation showing whether there were comparable services and benefits available while these clients were in school. The Department continued to pay school tuition for four semesters for one of the clients and three semesters for the other client without Pell grant denial/award letters and without obtaining unit manager approval. These payments totaled \$1,717. • Seven claims were paid using incorrect rates resulting in an underpayment of \$149. <p>Of the \$107,781 expended by the Department in error, we are questioning the federal share of \$84,824.</p> <p>The policies and procedures manual of the Division of Vocational Rehabilitation Services (Division) is the source criteria for the Department's Basic Support payments. Those policies and procedures require that hospital invoices for inpatient and outpatient services are to be paid at the Medicaid rate and require that information on invoices include a vendor signature. In addition, costs must be adequately documented in accordance with OMB Circular A-87. Further, 34 CFR 361.53 and the Division's policies and procedures require that prior to providing vocational rehabilitation services to</p>
	Reportable Noncompliance	

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>an eligible individual, a counselor should determine whether comparable services and benefits are available to the client. Also, if a client has not provided the Division with a copy of the Pell grant award/denial letter before the end of the client's first semester of school, the Division should discontinue support until such time the individual gives this information. Any exceptions to this policy require Unit Manager approval.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that all claims and invoices are properly processed and paid and all applicable rate changes are received in a timely manner and properly incorporated into its payment procedures. Also, the Department should perform analysis to determine the total impact of the errors and require providers to reimburse the Department for all overpayments. The Department should also strengthen internal controls to ensure that vendor signatures and adequate documentation are obtained for all invoices before payment in accordance with both federal and internally mandated procedures.</p> <p><i>Agency Response:</i> The Department agrees with this finding. Adjustments have been processed for all claims that were underpaid and recoupments have been received for all but three claims identified as having been overpaid. We will continue to pursue recoupment on the remaining three overpayments. We have also taken measures to strengthen internal controls. Controller's Office and DVR staff met on August 20, 2002 to discuss the importance of updating reimbursement rates in the system on a timely basis and have proceeded with making this more of a priority. Programming errors in the pricing software that caused incorrect payments were corrected by the Department's Division of Information Resource Management on December 20, 2002. The Claims Unit supervisor notified Claims Unit staff on February 10, 2003 of the processing errors detected during the audit. Each of the errors was addressed and explained so staff will be sure to avoid such errors in the future. Beginning in February 2003, the Claims Unit supervisor began conducting audits of outgoing payments to determine if claims processing errors have been made. Errors will be corrected at that time and the processor will be counseled or retrained to assure that similar errors do not continue. Also, the Claims Unit supervisor has begun checking the Medicaid Bulletin each month to determine whether rate changes have been announced that will affect DVR reimbursement. Rate changes will be implemented as appropriate.</p>
02-FS-12 Reportable Condition	<p><u>Errors in Electronic Benefits Transfer Reconciliations</u></p> <p>Errors were detected in the Department's electronic benefits transfer (EBT) reconciliation worksheets for the Food Stamp program. (This worksheet reconciles the Food Stamp program's EBT authorized drawdowns with recipient food benefit payments.) This condition resulted in an understatement of \$17.3 million in Food Stamp expenditures on the Department's June 30,</p>

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>2002 financial statements.</p> <p>The EBT reconciliation is the basis for recording paid Food Stamp benefits on the financial statements. Formulas in four of the twelve monthly reconciliation spreadsheets omitted some of the federal authorized drawdowns and daily point-of-sale transactions amounts. Additionally, established review procedures by Department staff failed to detect errors in the reconciliations.</p> <p><i>Recommendation:</i> The Department should implement procedures to ensure the EBT reconciliation is properly performed and clerically accurate. All reconciling data and spreadsheet calculations should be reviewed to detect errors and prevent misstatements.</p> <p><i>Agency Response:</i> The Department concurs with the finding. In order to prevent this from occurring again, the Controller's Office has strengthened internal procedures retroactively to July 2002. All spreadsheet formulas used in the reconciliation process have been reviewed and corrected. Additional control totals within the reconciliation worksheet have been included to ensure all data elements are recorded. More extensive and frequent supervisory review has been initiated. These changes will be incorporated into an addition to the procedures manual by April 30, 2003.</p>
<p>02-FS-13</p> <p>Reportable Condition</p> <p>Reportable Noncompliance</p>	<p><u>Fixed Asset Records Were Not Properly Updated</u></p> <p>The Department did not have a tracking system to ensure that all inventory worksheets distributed during the physical inventory were returned to the Controller's office for processing. In addition, there was no system in place to ensure that changes noted from the physical inventory were made to the fixed asset records. Without an effective tracking system, the Department cannot ensure that a physical inventory was taken at all locations and that all fixed assets have been accounted for.</p> <p>Our test of a sample of twenty-seven inventory worksheets, containing assets purchased with Child Support Enforcement (CSE) funds, revealed the following:</p> <ul style="list-style-type: none"> • Serial numbers were not added or changed in the equipment records as requested on three worksheets. • Two assets were added to one inventory worksheet but were not subsequently added to the equipment records. • Items totaling \$266,669 were still listed in the equipment records for one location even after requests had been made to remove the equipment from the listing.

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<ul style="list-style-type: none"> Equipment totaling \$16,324 was deleted from the equipment records in error. <p>In addition, the Department did not follow established Office of the State Controller procedures for updating equipment records. As of December 2002, the Department had not updated the fixed asset system to reflect \$5,574 of equipment purchased with CSE funds during the fiscal year ending June 30, 2002.</p> <p>Federal regulation 45 CFR 74.34 requires the Department to maintain adequate safeguards to prevent loss or theft of equipment. Equipment records are to be maintained accurately including description, serial number or other identification number, location, cost and disposition data.</p> <p><i>Recommendation:</i> The Department should implement a tracking system to ensure that all inventory worksheets are returned and that all required changes are made to the equipment records. The Department should also implement follow-up procedures to ensure that newly purchased equipment is accurately added to the fixed asset system in a timely manner. In addition, the Department should ensure that the errors identified above are corrected in the equipment records.</p> <p><i>Agency Response:</i> The Department agrees with the findings as stated and will correct the detailed items as listed with an anticipated completion date of March 31, 2003.</p> <p>As a plan of correction, the Controller's Office will coordinate meetings with the division Fixed Asset System (FAS) coordinator and other division staff to establish a detailed scheme for location codes. Schemes will identify where items are actually located. Those schemes will be shared with all staff who will be involved in the physical inventory for the current state fiscal year.</p> <p>Three copies of the inventory worksheets will be produced for the current year inventory. The Controller's Office will maintain one complete copy (as a control copy) and will share two copies with the division FAS coordinator. On the control copy as pages are received, the Controller's Office will record the date received and the dates that the corrections are entered in FAS. Follow up for missing pages and questionable information will be coordinated with the division FAS coordinator.</p> <p>When the Controller's Office is notified of new purchases, e-mail correspondence will be sent to division staff in order to obtain any information necessary to enter the new purchases in FAS. Initial e-mails will be followed up with a second request within 8 to 10 days and pursued thereafter until the information is obtained.</p>

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

	Type of Finding	Findings and Recommendations
02-FS-14	Reportable Condition	<p data-bbox="519 504 1476 535"><u>Cash Disbursement Control Procedures Not Always Performed</u></p> <p data-bbox="519 567 1476 693">The Department did not always follow prescribed procedures when processing cash disbursements. The risk of inappropriate disbursements increases when procedures are not followed. In our sample of thirty-nine disbursements, we noted the following deficiencies:</p> <ul data-bbox="519 724 1476 1102" style="list-style-type: none"> <li data-bbox="519 724 1476 756">• Two disbursements did not have evidence of approval for payment. <li data-bbox="519 787 1476 819">• Five invoices were not properly cancelled. <li data-bbox="519 850 1476 945">• Two disbursements were not supported by original documentation. One of the payments was made based on a faxed copy of the invoice and there was no evidence that the original documentation had been cancelled. <li data-bbox="519 976 1476 1008">• One utility invoice was paid sixteen days after the due date. <li data-bbox="519 1039 1476 1102">• Two invoices were paid fifty-four days and ninety-two days, respectively, after their invoice dates. <p data-bbox="519 1134 1476 1197"><i>Recommendation:</i> The Department should follow prescribed procedures when processing cash disbursements.</p> <p data-bbox="519 1228 1476 1627"><i>Agency Response:</i> The Department concurs with the finding and continues to use due diligence in processing cash disbursements. On October 31, 2002, the findings and written reinforcement of our cash disbursement process were discussed with staff in a formal meeting. The Department's Cash Management Plan describes the process in place to manage original and duplicate invoices or requests for reimbursement. "...the original and all copies of the invoice or reimbursement request are stamped "PAID" with the date it is processed." The written reinforcement of that policy calls for all original and duplicate invoices to be stamped "ENTERED" or "KEYED". Further, original documentation if it exists is included in the batch when a payment has been made from a copy. This will be presented again to staff as a reminder to adhere to process. Supervisors will audit to ensure compliance of properly canceling invoices.</p> <p data-bbox="519 1659 1476 1753">There were two instances mentioned in the finding, i.e. invoices not paid timely which were out of our control. Invoices that require signature approval are sent back to the Divisions and sometimes are not sent back expeditiously.</p>
02-FS-15	Reportable Condition	<p data-bbox="519 1806 1476 1837"><u>Improper Access to Computer Systems</u></p> <p data-bbox="519 1869 1476 1902">Instances were noted where former Department employees had improper</p>

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
02-FS-16 Reportable Condition	<p data-bbox="537 447 1468 537">access to several of the State's computer systems. Improper access to computer systems can result in alteration, unauthorized use, or loss of information. The following exceptions were noted:</p> <ul data-bbox="537 573 1468 726" style="list-style-type: none"> • Three former employees were still listed on the various security reports of the North Carolina Accounting System. • Two former employees and one transferred employee were still listed on the user listing report of the Central Payroll System. <p data-bbox="537 762 1468 879">Procedures for terminating access to several of the computer systems utilized by the Department were not followed. Supervisors of the affected employees did not inform the security administrator of the change in status of the former employees.</p> <p data-bbox="537 915 1468 1094"><i>Recommendation:</i> The Department should evaluate and strengthen its security procedures to ensure that individuals no longer authorized to use the Department's computer systems are promptly removed. Supervisors should inform the system security administrator, in writing, of any changes in the user's status of employment. Periodic security access reviews should be conducted to ensure that access is restricted to authorized users.</p> <p data-bbox="537 1129 1468 1524"><i>Agency Response:</i> The Department concurs with this finding and recommendation. The Department's Security Administrator with the Division of Budget and Analysis has reiterated to Division/Office security officers the importance of identifying and communicating changes needed in NCAS access. Division/Office security officers have been instructed to run and review the NCAS report OSCOPF SECURITY USERS TABLE LIST monthly and immediately communicate any changes identified to the Department's Security Administrator. Since the majority of DHHS NCAS users are located in the Controller's Office, that Office will take an additional step. The Controller's Office security officer has developed a schedule of names and operator ids by section that will be provided on a monthly basis to each Section Chief. The Section Chief will verify that the permanent, temporary, or part time employee should still have NCAS access.</p> <p data-bbox="537 1587 1000 1617"><u>Improper Access to Computer Systems</u></p> <p data-bbox="537 1652 1468 1801">Instances were noted where current and former Division of Social Services and county social service employees had improper access to several of the State's computer systems. Improper access to computer systems can result in alteration, unauthorized use, or loss of information. The following exceptions were noted:</p> <ul data-bbox="537 1837 1468 1864" style="list-style-type: none"> • Three former employees were listed on the various security reports of the

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>North Carolina Accounting System.</p> <ul style="list-style-type: none"> One former employee was listed on the security table report of the Child Placement and Payment System. Also, one employee was listed with two user IDs, each with a different level of access. One former employee and one transferred employee were listed on the security table report of the Foster Care Facility Licensing System. Nine county employees have entry/update/add/delete authority in the Foster Care Facility Licensing System. <p>Control procedures for terminating access to several computer systems utilized by the Division were not followed. The Division supervisors did not inform the security administrator that the former employees no longer needed access to the various systems. Division management was unable to explain why county employees needed access to the Foster Care Facility Licensing System.</p> <p><i>Recommendation:</i> The Division should evaluate and strengthen its security procedures to ensure that unauthorized users are removed in a timely manner. Division supervisors, or other appropriate officials, should inform the system security administrator in writing of any changes in the user's employment status. The Division should evaluate the appropriateness and reasons that certain county employees were given access to the system. Periodic security access reviews should be conducted to ensure that access is restricted to authorized users.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The following corrective action has been taken.</p> <p>A review of the individuals found to have access to the Foster Care Facility Licensing System (FCFLS) has been conducted. On March 11, 2003, all individuals separated from the Children's Services Section have been removed. Additionally, some individuals were removed as they have been assigned to other duties where access was not needed to perform assigned functions. All county user ID's were modified on March 13, 2003 to have read only rights in the FCFLS.</p> <p>The Children's Services Section issued written guidelines to all staff on March 14, 2003 on the maintenance of access to all systems in support of the programs administered by the Section. This policy which covers both the FCFLS and Child Placement and Payment System (CPPS) is being implemented immediately. County users are only permitted read only access to FCFLS under these guidelines. To ensure that only employees whose job duties require access to the CPPS, as employees of the Children's Services Section separate, their ID's will be sent in writing to DIRM for termination,</p>

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>unless an employee is transferring to another Division or section, in which case only their access to applications supporting Children's Services programs will be terminated.</p> <p>Regarding the individual with two security IDs, both were necessary for the employee in question at the time as the Child Placement and Payment System (CPPS) could not provide adequate access rights to all necessary functionality under one ID to perform the job duties of the position. Subsequently the access issues were resolved and the duplicate ID was removed in January 2003.</p>
02-FS-17 Reportable Condition Reportable Noncompliance	<p><u>Controls Over Physical Inspection of Fixed Assets Were Inadequate</u></p> <p>The Division of Social Services did not have controls in place to ensure that equipment purchased with Child Support Enforcement (CSE) funds were physically accounted for during the annual inventory as described below. Inadequate controls increase the risk that missing and/or stolen items would not be detected during the inventory process.</p> <ul style="list-style-type: none"> Two of the twenty-seven locations in our sample did not complete the annual inventory of fixed assets. The inventory worksheets had been sent to the incorrect location for verification and did not reach the proper custodian. Four of the forty-one assets in our sample, which had been certified as inventoried, could not be located at their designated location during our physical inspection. We were also unable to locate an additional eighteen items that were listed at the same location. Six of the forty-one sample items listed as being at the central office were actually located at another site. Three assets observed during our physical inspection did not have a visible asset tag. <p>In addition, controls were not in place to ensure that all equipment purchased with CSE funds, was recorded in the equipment records. Five items totaling \$5,574 were not entered in the equipment records because the Division did not supply the needed information.</p> <p>Federal regulations require the State to maintain accurate equipment records. State policies require that an annual physical inventory be held and that tags be placed in a manner as to allow the fixed asset number to be easily seen.</p> <p><i>Recommendation:</i> The Division should ensure that inventory worksheets are distributed to the correct location for verification. A tracking system should be</p>

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>maintained to ensure that all inventory sheets are completed and returned. Physical inventory procedures should be closely followed and changes in asset location should be noted. All assets should have a visible identifying decal. In addition, the Division should provide the department's Controller's Office with the required information so that the fixed assets can be added to the equipment records in a timely manner.</p> <p><i>Agency Response:</i> We agree with this finding and have taken the following corrective action. The Division of Social Services has notified the counties that did not receive inventory worksheets. The Division will work with the Controller's Office to take steps including development of a diagram for location of assets and implementation of a tracking sheet to ensure that the inventory worksheets are distributed to the correct location for verification.</p> <p>The physical location of the Child Support Enforcement office moved in September 2001 and several items were surplus. This created some confusion in tracking the equipment. Three of the four items that we were unable to locate should have been removed from the inventory list. The fourth item, 20 key telephone sets, was transferred with the telephone system to Vital Records. A request was processed on March 3, 2003 to remove this from our inventory.</p> <p>A request has been submitted to update the inventory list to reflect the correct physical location for the six items that were located outside of Raleigh and physical inventory procedures will be closely followed. These items were updated on the inventory list on March 3, 2003. Replacement tags were requested for the 3 items that were missing an asset tag. In February 2003 the replacement tags were received and placed on the equipment. The five items totaling \$5,574 have been entered into the inventory system. The items totaling \$557 were entered on 02/07/03 and the balance of the items totaling \$5037 were entered on 02/14/03.</p> <p>The importance of accurately tracking equipment has been stressed with staff and managers in various meetings.</p>
02-FS-18	<p>Prior Year Finding <u>Services Billed Were Not Supported by Medical Records</u></p> <p>Reportable Condition From tests of 270 Medicaid claims, we noted eleven claims that were in error:</p> <p>Reportable Noncompliance </p> <ul style="list-style-type: none"> • The medical records for seven claims did not contain adequate documentation of the medical necessity of services performed. The claims totaled \$2,672; the federal share of \$1,642 is questioned. • Medical services reported on three claims should have been at the intermediate level of care instead of the skilled level of care that was provided. The difference between what was billed and what would have

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>been allowed under the correct level of care totaled \$1,358. The federal share of \$835 is questioned.</p> <ul style="list-style-type: none"> One claim was billed using the wrong service code. The difference between what was billed and what would have been allowed under the correct service code totaled \$5,537. The federal share of \$3,403 is questioned. <p>Although, the claims in error only totaled \$9,567, the likely questioned costs are in excess of \$10,000. Therefore, the federal share of \$5,880 is being questioned.</p> <p>OMB Circular A-87 states that allowable costs must be adequately documented and program costs must be necessary and reasonable for proper and efficient administration of the grant program. Federal regulation 42 CFR 431.107 and State regulation 26G.0107 require that medical records disclose the extent of services provided to Medicaid recipients.</p> <p><i>Recommendation:</i> The Division should evaluate and, if necessary, strengthen procedures to ensure that providers adequately document medical services provided.</p> <p><i>Agency Response:</i> We agree with this finding. The Division of Medical Assistance has reviewed all of the cases included in the auditors' sample. One case remains under review, with the appropriate dispensation pending the outcome of a more detailed review. Three cases involved a Level of Care change for which it is DMA's policy to ensure that corrective action is taken to place the individual at the correct level of care without seeking recoupment. Of the remaining cases, recoupment has been received for three and recoupment efforts are continuing on the others. The DMA recognizes that this is a recurring situation and will be working through random audits of claims, provider education and use of the Fraud and Abuse Detection System (FADS) to identify, correct and prevent these problems in the future.</p>
02-FS-19	Reportable Condition
	<p><u>One Employee Had Improper Access to the Medicaid Management Information System</u></p> <p>Our review of the application and general controls at Electronic Data Systems Corporation (EDS) revealed that one EDS employee had more access to the Division's Medicaid Management Information System (MMIS) than was necessary for the employee's job. Inappropriate access to MMIS increases the likelihood of errors and unauthorized transactions.</p> <p>Although the Division has a security system in place to review and monitor access rights granted to individual users, this unnecessary access was never detected. We advised EDS of this weakness during the course of our</p>

DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>fieldwork and EDS immediately responded and took appropriate corrective action. The Division has contracted with EDS to process Medicaid claims through the Division's MMIS.</p> <p><i>Recommendation:</i> The Division should strengthen its security system to ensure access is limited to individuals on a need-to-use basis.</p> <p><i>Agency Response:</i> We agree with this finding. The following management oversight and controls have been put in place between the DMA and Electronic Data Systems Corporation (EDS):</p> <ul style="list-style-type: none">• EDS has agreed to monitor the HMPR0951 and HMPR0952 security reports on a quarterly basis for their own employees and their directly sponsored contractors. (DMA performs this type of audit for their own staff and DMA sponsored contractors).• At least quarterly, the access of EDS users granted MMIS update capabilities will be verified with the respective user's manager or contract sponsor. EDS will notify the DMA Security Control Officer in writing that this process has been completed, noting any findings or irregularities, status thereof and the date of the completion of this internal audit. <p>This process, coupled with the current security controls in place at EDS should further minimize inappropriate access to MMIS by EDS employees and/or their contractors.</p>

EMPLOYMENT SECURITY COMMISSION**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding		Findings and Recommendations
02-FS-20	Prior Year Finding	<u>Access Rights for Separated Employees Not Revoked Timely</u>
	Reportable Condition	<p>Our tests of thirty-three separated employees revealed two employees whose access rights to the computer system were not revoked immediately upon separation. Adequate internal control would prescribe that access to computer systems be revoked immediately upon an employee's separation.</p> <p>These two employees had their rights revoked more than two weeks after the effective date of their separation. The Commission's <i>Internal Security Handbook</i>, Chapter 5.2, states "The immediate supervisor is responsible for revoking access to all ESC Computer Systems if their employee is promoted, transferred, or terminated."</p> <p><i>Recommendation:</i> The Commission should implement adequate internal control to ensure that access rights to computer systems are revoked immediately for all separated employees.</p> <p><i>Agency Response:</i> The agency is evaluating a risk-based approach to the standard to timeliness of access revocation. The internal Security procedures will be revised to better describe the standard.</p>
02-FS-21	Prior Year Finding	<u>Claimant Eligibility Documentation Needs Improvement</u>
	Reportable Condition	<p>During our audit, we noted fourteen errors in our sample of ninety claimants that were receiving Unemployment Insurance (UI) benefits. The errors were due to the local Employment Security Commission (ESC) offices failure to produce the required eligibility documentation. The results of our testwork are as follows:</p> <ul style="list-style-type: none"> • Nine of the claimants lacked the required Form 506E (Work Search Record). This form is a record kept by the claimants of their job searches. The claimant is required to turn in the Work Search Record when he/she reports to the local office for the continuation of UI benefits. Because likely questioned costs exceed \$10,000, we are questioning the known costs of \$3,283. • Three of the claimants lacked a properly signed form NCUI 500, <i>New Initial Intrastate Claim for Benefits</i>. This form is used to document initial claimant eligibility. Because likely questioned costs exceed \$10,000, we are questioning the known costs of \$818. • Two of the claimants were not scheduled for required eligibility review interviews. As a result, one of the claimants was not disqualified for benefits. The second error relates to an employer who was allowed to file a total claim for several hundred employees, but when the claim was
	Reportable Noncompliance	

EMPLOYMENT AND SECURITY COMMISSION (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>reopened as an additional initial claim, the required interviews were not conducted.</p> <p>The Employment Security Law 96-13(a)(1) and Employment Security Commission Regulation 10.12(A) require claimants to register for work and report to the employment office, as directed, at regular intervals. The claimant's status must be reviewed at each reporting for continuing eligibility. Additionally, the signatures of both the claimant and the claimstaker are required by Section 3.5 of the Commission's <i>Local Office Claims Manual</i> to certify that the claimant has met the registration for work requirements and that the local ESC representative has explained the eligibility requirements.</p> <p><i>Recommendation:</i> The Commission should ensure that the local ESC offices are placing adequate emphasis on documenting the work registration and the continuation of Unemployment Insurance benefits. The signed NCUI 506E and NCUI 500 forms should be completed and maintained in accordance with the <i>Local Office Claims Manual</i>, Employment Security Law, and ESC regulations.</p> <p><i>Agency Response:</i> The agency is evaluating whether certain types of documentation continue to be needed in the development of electronic claims services. The claims manual will be update to conform to current practices evolving from electronic submissions.</p> <p>The agency has undertaken an initiative to review and reform its documented operational requirements. Records retention is a priority item. We are pursuing this through adaptation of the ISO 9001 standard and this system should be in place and operational this spring.</p>
02-FS-22	<p data-bbox="310 1369 427 1419">Reportable Condition</p> <p data-bbox="310 1457 475 1507">Reportable Noncompliance</p> <p data-bbox="537 1369 984 1396"><u>Job Training Not Always Documented</u></p> <p data-bbox="537 1434 1468 1551">The local Employment Security Commission (ESC) offices were unable to produce the required training attendance records for the claimants of four of forty benefits payments sampled and funded by the Trade Adjustment Assistance (TAA) program.</p> <p data-bbox="537 1589 1468 1707">Twenty CFR section 617.11 provides that claimants, to be eligible for weekly TAA payments, must be enrolled in or have completed an approved job-training program unless a waiver from the training requirement has been issued.</p> <p data-bbox="537 1745 1468 1856">Claimants are required to keep record of their training by completing Form NCUI 8-58 Request for Allowances by a Worker in Training (Attendance Record) and submitting it to the local ESC office every four weeks. Because likely questioned costs exceed \$10,000, we are questioning the known costs</p>

EMPLOYMENT AND SECURITY COMMISSION (continued)

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	of \$984.
	<i>Recommendation:</i> The Commission should implement procedures to ensure that all local ESC offices are maintaining Forms NCUI 8-58 as required to document claimant eligibility.
	<i>Agency Response:</i> The agency has undertaken an initiative to review and reform its documented operational requirements. Records retention is a priority item. We are pursuing this through adaptation of the ISO 9001 standard and this system should be in place and operational this spring.

DEPARTMENT OF REVENUE**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2002

Type of Finding		Findings and Recommendations
02-FS-23	Reportable Condition	<p><u>Refund Control Procedure Not Consistently Performed</u></p> <p>The Motor Fuels Tax Division did not consistently follow prescribed procedure when processing refunds of tax-paid motor fuels used for off-highway purposes. Consequently, there is an increased risk for inappropriate refunds.</p> <p>In our sample of thirty-nine refunds, we noted that five refunds were made without proper documentation. Departmental procedure requires that a refund claim be supported by invoices that show the date of purchase, name and address of the seller, name and address of the purchaser, type of fuel, gallons purchased, prices per gallon, and total amount paid. Due to organizational changes and a lack of supervisory oversight, this procedure was not consistently followed.</p> <p><i>Recommendation:</i> The Department should follow prescribed procedures when processing refunds.</p> <p><i>Agency Response:</i> The Motor Fuels Tax Division will take the necessary steps to ensure that the established procedures, governing refunds on tax-paid motor fuels, are followed to reduce or eliminate the risk of inappropriate refunds.</p>

UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
02-FS-24 Material Weakness	<p data-bbox="537 447 919 478"><u>Bank Reconciliations Not Timely</u></p> <p data-bbox="537 510 1468 779">Certain bank reconciliations, including nine University Institutional Trust Fund bank account reconciliations and four Student Stores Institutional Trust Fund bank account reconciliations, were not timely completed. Supervisory review and approval of bank reconciliations was not documented for each month. Although the Health Care Funds bank account was reconciled timely, the reconciliation was not complete. Health Care Funds reconciliations did not include verifying actual deposits to bank reported amounts. These conditions increase the risk of unrecorded transactions and transactions recorded in error.</p> <p data-bbox="537 814 1468 932"><i>Recommendation:</i> The University should strengthen internal controls to ensure that bank reconciliations are completed timely, all relevant reconciliations are performed, and appropriate review and approval is documented.</p> <p data-bbox="537 968 1468 1394"><i>Agency Response:</i> Management concurs with the finding and recommendation. Action necessary to correct the issues noted has either been completed or will be completed in the near future. The University Institutional Trust Fund (ITF) bank account reconciliation performed by Accounting Services is now current. The performance of the reconciliation and supervisory approval are important responsibilities and will be performed timely. In addition to the control provided by supervisory review and approval, the department head will also approve bank account reconciliations. Although the September 2001 through May 2002 reconciliations were not performed timely, the June 2002 reconciliation was completed timely. Contributing factors were a vacancy in a position that performs other bank reconciliations; the additional, time-consuming duties resulting from the State's cash flow issues; workload in the department; and the increased cash management tasks due to the high-level of construction.</p> <p data-bbox="537 1430 1468 1608">The Student Stores ITF bank account reconciliation is now current. Vacancies in two Student Stores positions caused the delay in the completion of the reconciliations for March 2002 through June 2002. A vacancy in the position that performs the reconciliations and a vacancy in a supervisory position necessitated that the duties be temporarily reassigned. The reconciliation is current, and supervisory review and approval is documented each month.</p> <p data-bbox="537 1644 1468 1883">UNC Health Care will be in current status for reconciliation issues by the end of this fiscal year. Planned enhancements to the reconciliation process will ensure the reconciliations are performed timely. Each of the clinics enters receipt information into the Patient Accounting System (PAS), and PAS reports identify receipt transactions that do not balance to a deposit total. Due to staff turnover, a significant backlog in researching and resolving discrepancies developed. UNC Health Care staff resources have been assigned to this issue, and current status for reconciliation will be attained by the end of this</p>

UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (continued)

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	fiscal year. A system process improvement is currently being piloted with one
	clinic. A unique identifier will be assigned to each deposit transaction and will provide for electronic reconciliation. The identifier will be part of the deposit transaction as recorded by the bank and as recorded in PAS. Full implementation of this enhancement is planned for April 2003.

NORTH CAROLINA TEACHERS' AND STATE EMPLOYEES' COMPREHENSIVE MAJOR MEDICAL PLAN

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
02-FS-25 Material Weakness	<p data-bbox="537 447 1330 478"><u>Inadequate Controls Over the Processing of Financial Transactions</u></p> <p data-bbox="537 510 1464 751">The Plan's accounting procedures and internal control and the system of physically maintaining accounting records are inadequate to govern the level of financial activity conducted by the Plan. With in excess of \$1.2 billion in transactions being processed annually by the Plan, failure to establish and to adhere to a good system of internal control, to follow sound accounting practices and to properly store and maintain accounting records increases the risk of loss of critical accounting data and the risk of misappropriation of funds. The results of our tests uncovered many errors and omissions as follows:</p> <ul data-bbox="537 783 1464 1308" style="list-style-type: none"> • The Plan's financial statements contained errors caused by the failure to reverse the prior year claims liability accrual, record the current year Health Choice accounts receivable accrual entry, reconcile material accounts to the year-end financial statement balances, or to reconcile general ledger balances to the monthly summary spreadsheets provided by the Plan's CPC. • Payments to the Plan's CPC, the largest category of administrative expense of the Plan, representing \$26.3 million, or 91% of total administrative costs of the Plan, were not reviewed and approved prior to payment. This failure to verify billings resulted in incorrect payments being made on at least four occasions. • Many expenditure vouchers tested by us were not adequately supported, were not reviewed or approved by an authorized official, were paid from copies of invoices rather than from the original invoices, or were not cancelled or defaced to prevent duplicate payment. <p data-bbox="537 1346 1464 1644">Adding further strain on the Plan's control environment was the Plan's failure to maintain a good back office system of physically maintaining and keeping current the accounting records and related documents. The Plan's accounting records were not maintained in an orderly manner and often were incomplete. Many accounting records were not filed or were piled on the floor in the accounting office. Oftentimes, it was difficult to find requested information, took an inordinate amount of time to locate, or was never located. In some cases, related documentation was not filed together but dispersed in numerous locations. Although not as extensive, we noted similar problems with the Plan's personnel records and contract files.</p> <p data-bbox="537 1682 1464 1892"><i>Recommendation:</i> Management should review and revise its internal control policies and procedures governing the processing of financial transactions. The Plan should record all required financial transactions to ensure the integrity of the financial statements. Accounts should be reconciled to year-end financial statement balances and supporting worksheets. All payments should be properly supported, and reviewed and approved by authorized officials. Documentation should be cancelled or defaced to prevent duplicate</p>

NORTH CAROLINA TEACHERS' AND STATE EMPLOYEES' COMPREHENSIVE MAJOR MEDICAL PLAN (continued)

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	<p>payment. Management should ensure that records are well organized and filed in an orderly manner.</p> <p><i>Agency Response: In response to the first statement that the Plan's financial statements contained errors caused by the failure to reverse the prior year claims liability accrual, record the current year Health Choice accounts receivable accrual entry, reconcile material accounts to the year-end financial statement balances, or to reconcile general ledger balances to the monthly summary spreadsheets provided by the Plan's CPC:</i></p> <p>Last year was the first year that the Plan's Chief Financial Officer had completed a CAFR package. The Chief Financial Officer relied on information from OSC. Because of lack of experience, the Chief Financial Officer did not accurately make all of the required entries. However, with respect to some entries for Health Choice, the Chief Financial Officer was informed that DHHS was responsible for making those entries.</p> <p>With respect to the current Fiscal Year, the Chief Financial Officer has received additional training and expects to complete the statements as error-free as possible.</p> <p><i>In response to the payments to the Plan's CPC, and the failure to verify billings which resulted in incorrect payments being made on at least four occasions:</i></p> <p>Because of staff turnover, the Chief Financial Officer did not fully understand the billing process and contractual terms of the CPC agreement. The errors have been corrected and future invoices will be checked thoroughly.</p> <p><i>In response to the item that stated that many expenditure vouchers tested by us were not adequately supported, were not reviewed or approved by an authorized official, were paid from copies of invoices rather than from the original invoices, or were not cancelled or defaced to prevent duplicate payment:</i></p> <p>At the time of the audit, the Chief Financial Officer was still learning the filing process of the previous Chief Financial Officer. Because of the difficulty in locating supporting documentation filed by the previous Chief Financial Officer, this has lead the auditor to believe that documentation was incomplete.</p> <p>Since the time of the audit, the Plan has added accounting support staff. This addition should insure that all invoices are checked for accuracy and any backup documentation is reviewed prior to payment. All invoices are approved for payment prior to being paid. Also, all invoices are stamped paid after the checks are printed. There are times when an invoice is faxed to this office for payment. Generally it is for a payment that had not been paid and the original invoice was never received in this office. All such faxed copies are completely</p>

NORTH CAROLINA TEACHERS’ AND STATE EMPLOYEES’ COMPREHENSIVE MAJOR MEDICAL PLAN
(continued)

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2002

Type of Finding	Findings and Recommendations
	researched to make sure that it is not a duplicate request that has already been paid prior to cutting the check.
	The Plan has also acquired additional file cabinets, reassigned verification and certification tasks, caught up on its backlog of filing, and ordered “Void” stamps to prevent duplicate payment opportunities.
	<i>In response to the statement that related documentation was not filed together but dispersed in numerous locations:</i>
	In accordance with HIPAA’s “minimum necessary” concept per access to protected health information, the patient identifying backup materials for each invoice will be retained by the appropriate Plan program monitoring staff and <u>not</u> filed in the accounting area.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS**III. Federal Award Findings and Questioned Costs**

For the Fiscal Year Ended June 30, 2002

The following findings, recommendations, and questioned costs are the results of the single audit of the State of North Carolina for the fiscal year ended June 30, 2002. Each finding is referenced with a two-digit number representing the fiscal year audited, a "SA" to indicate that it is a single audit finding, and a sequential number. The findings are presented by federal program and are classified according to federal and state department, type of compliance requirement, category of internal control weakness, and category of noncompliance. Findings reported in the Financial Statement Findings Section that affected a major federal program are included, by reference, in this section. Findings included in this section are generally related to major programs but also include one finding related to a nonmajor program. OMB Circular A-133 requires that the auditor report an audit finding in the Schedule of Findings and Questioned Costs when known questioned costs related to a nonmajor program are greater than \$10,000.

Category of Internal Control Weakness

If the finding represents a weakness in internal control, one of the following designations will appear:

- **Reportable Condition** - A matter coming to the auditor's attention relating to significant deficiencies in the design or operation of the internal control in relation to a type of compliance requirement for a major program or an audit objective identified in the compliance supplement that, in the auditor's judgment, could adversely affect the State's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants.
- **Material Weakness** - A material weakness in internal control over compliance is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a type of compliance requirement for a major program or an audit objective identified in the compliance supplement may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Category of Noncompliance Findings

If the finding represents an instance of noncompliance, one of the following designations will appear:

- **Material Noncompliance** - A finding related to a major federal program which discusses conditions representing noncompliance with federal laws, regulations, contracts, or grants, the effects of which have a material effect in relation to a type of compliance requirement or audit objective identified in *OMB Circular A-133 Compliance Supplement*.
- **Questioned Cost Finding** - A finding which discusses known or likely questioned costs that are greater than \$10,000 for a type of compliance requirement, unless the conditions giving rise to the questioned costs are otherwise reported as a material noncompliance finding.

10.551 FOOD STAMPS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-1	Special Tests and <u>Provisions:</u> Reportable Condition	<u>Errors in Electronic Benefits Transfer Reconciliations</u> Errors were detected in the Department's electronic benefits transfer reconciliation worksheets for the Food Stamp program. See finding 02-FS-12 for a description.

10.553 SCHOOL BREAKFAST PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-2	Cash <u>Management:</u> Reportable Condition	<u>Federal Funds Not Drawn in Accordance With Agreement</u> The Department of Public Instruction did not have adequate internal controls in place to ensure compliance with the federal Cash Management Improvement Act of 1990. See finding 02-FS-6 for a description.

10.555 NATIONAL SCHOOL LUNCH PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-3	Cash <u>Management:</u> Reportable Condition	<u>Federal Funds Not Drawn in Accordance With Agreement</u> The Department of Public Instruction did not have adequate internal controls in place to ensure compliance with the federal Cash Management Improvement Act of 1990. See finding 02-FS-6 for a description.

10.558 CHILD AND ADULT CARE FOOD PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-4	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p data-bbox="537 558 1235 590"><u>Untimely Receipt and Review of Subrecipient Audit Reports</u></p> <p data-bbox="537 621 1468 804">The Department was not aware that five of its subrecipients in the Child and Adult Care Food Program had not submitted their audit reports by the deadline. The Department cannot assure itself that its subrecipients have complied with federal audit requirements when its audit report tracking system is not followed. After contact with the five subrecipients, all the required audit reports were submitted.</p> <p data-bbox="537 835 1468 926"><i>Recommendation:</i> The Department should follow procedures to periodically review the subrecipient audit report tracking logs and perform procedures that ensure timely receipt and review of subrecipient audit reports.</p> <p data-bbox="537 957 1468 1293"><i>Agency Response:</i> The Department concurs with this finding and recommendation. Unlike other programs, DHHS cannot, by law, suspend payments on CACFP agreements when financial reports are not received. A DHHS procedure has been established that allows Audit Resolution Coordinators for Non-Governmental entities to send only one reminder letter for overdue CACFP sworn statements or audits supplemented by follow-up telephone calls. The new procedure will be implemented effective April 1, 2003. In addition to the revised internal procedures, the importance of following established procedures and additional process steps was conveyed to staff responsible for tracking the receipt of audits for CACFP providers in a memorandum dated March 14, 2003.</p>

10.561 STATE ADMINISTRATIVE MATCHING GRANTS FOR FOOD STAMP PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-5	Period of Availability of Federal Funds: Reportable Condition Questioned Cost Finding \$2,437,233	<p><u>Accounting Records Do Not Sufficiently Support Federal Reporting and Period of Availability Requirements</u></p> <p>Food Stamp funds were not always drawn from the correct federal grant award and expenditures were not always reported in the proper funding period. Consequently, the Division of Social Services may under or over expend federal grant awards and report erroneous expenditure information to the federal government. This condition exists because the Division's accounting system does not track Food Stamp expenditures by federal fiscal year.</p> <p>Employment and training cost adjustments and the Electronic Benefit Payment (EBT) monthly service charges for July, August, and September 2001 were not reported to the proper funding period. Specifically, the Division erroneously reported federal fiscal year 2001 EBT service charges of \$1,636,347 and employment and training costs adjustments of \$800,886 to the Financial Status Report (FSR) 269 report for September 30, 2002. In addition, federal funds awarded for federal fiscal year 2002 were used to pay for these federal fiscal year 2001 expenditures. We question \$2,437,233, which is the total cost paid outside the period of availability.</p> <p>Federal regulation 7 CFR 3016.23(a), states that where a funding period is specified, a non-Federal entity may charge to the award only costs resulting from obligations incurred during the funding period, unless carryover of unobligated balances is permitted.</p> <p><i>Recommendation:</i> To ensure that financial reporting and period of availability compliance requirements are met, the Division should establish a method to track and account for Food Stamp program expenditures by federal fiscal year. In addition, the federal FSR-269 reports for federal fiscal years 2001 and 2002 should be revised to report the amounts previously noted to the proper reporting period.</p> <p><i>Agency Response:</i> The Department has historically reported expenditures under the Food Stamp entitlement program on a cash basis. The Department sought clarification from USDA on the matter following their on-site visit but, to date, we have not received a response to our inquiry. We will continue to seek guidance from USDA to determine if expenditures under the Food Stamp program must be reported on an accrual basis or, if it is as we believe, discretionary. Based upon the guidance received from USDA, we will modify our accounting procedures as necessary to ensure compliance with all applicable federal regulations and requirements. We would also like to point out that reporting will be simpler, less costly in terms of tracking expenditures</p>

10.561 STATE ADMINISTRATIVE MATCHING GRANTS FOR FOOD STAMP PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
		and less likely to have errors for the Department to report on a cash basis.
02-SA-6	Subrecipient <u>Monitoring:</u>	<u>Fiscal Monitoring Not Performed on Nutrition Education Subrecipients</u>
	Reportable Condition	<p>The Division of Social Services did not perform sufficient monitoring procedures to provide reasonable assurance that subrecipients used Food Stamp funds for allowable activities. The Food Stamp program's share of expenditures paid to these subrecipients was \$5,301,654.</p>
		<p>The Division's monitoring plan did not include fiscal monitoring procedures for the subrecipients awarded the Nutrition Education contracts. OMB Circular A-133 requires that a pass-through entity monitor the subrecipient activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements.</p>
		<p><i>Recommendation:</i> The Division should develop and implement a fiscal monitoring process that addresses the federal requirements applicable to subrecipients of the Nutrition Education contracts funded by the Food Stamp program.</p>
		<p><i>Agency Response:</i> The Department/Division of Social Services concurs with the finding as stated. Corrective action has been taken and is explained below.</p>
		<p>The original Food Stamp Nutrition were carefully reviewed and based on the interpretations at the time were classified as Purchase of Service contracts because of the scope of the contracts and the deliverables expected. However, the contracts have now been reevaluated and reclassified as financial assistance contracts. New contracts for FFY 2002-03 are covered under the new fiscal monitoring guidelines. The FFY 2002-03 contracts are revised to include adherence to A-133.</p>
		<p>A Management Evaluation plan was submitted to and approved by USDA/FNS for FFY 2003, that including monitoring activities for the Nutrition Education programs for each county in which the Food Stamp Program is being reviewed. The Economic Independence Section of the Division has two full-time staff persons dedicated to program compliance monitoring. Per the Division's monitoring plan and the Management Evaluation plan, the Division has monitored the planned 33 counties this year.</p>
		<p>While the monitoring plan did not specifically address Nutrition Education contracts, monitoring did occur. Beginning July 2001, federal USDA/FNS conducted a review of the contracts with NCSU for nutrition education for the</p>

10.561 STATE ADMINISTRATIVE MATCHING GRANTS FOR FOOD STAMP PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Agriculture

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>period FFY 2000. The review included, among other things, a validation of program and administrative expenditures. The review was finalized in July 2002 and there were no unallowable activities or expenditures identified. Staff responsible for the contracts review activity and expenditure reports from county contracts. Both NCSU and county providers are subject to single audit requirements.</p> <p>The Division of Social Services conducted training for all Division contract administrators regarding overall procurement/contracting issues, including determination of contracts as financial assistance or purchase of services using material developed by the DHHS Controller's Office. Training sessions were conducted January 23 and 30, 2003, February 6, 2003 and March 6, 2003.</p>

16.586 VIOLENT OFFENDER INCARCERATION AND TRUTH IN SENTENCING INCENTIVE GRANTS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Justice

N. C. Department of Correction

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-7	Cash Management: Reportable Condition	<p><u>Federal Funds Not Drawn in Accordance With State Cash Management Plan</u></p> <p>The Department did not have controls in place to ensure that Violent Offender Incarceration/Trust-in-Sentencing Program (VOI/TIS) (CFDA 16.586) grant drawdowns were made in compliance with the State's Cash Management Plan. Ten of thirty-nine drawdowns tested were not disbursed until four to eleven days after deposit of the federal draw. The date of disbursement for one drawdown could not be determined.</p> <p>The State's Cash Management Plan states that "all federal fund draws should be timed so that the funds are on deposit with the State Treasurer no more than two business days prior to the disbursement."</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with the State's Cash Management Plan.</p> <p><i>Agency Response:</i> We concur with the finding and recommendation. An Internal Memorandum was issued by the DOC Controller on February 27, 2003 to Federal Grant Accounting staff, requiring them to adhere to the State's Cash Management Plan regarding the disbursement of Federal funds within two (2) business days. The memorandum also requires proper record keeping of all federal grant fund draws for audit purposes.</p>
02-SA-8	Procurement and Suspension and Debarment: Material Weakness Material Noncompliance	<p><u>Required Debarment Certifications Not Obtained</u></p> <p>The Department did not obtain the required debarment certifications from the eleven contractors that received awards greater than \$100,000 in VOI/TIS grant funds. OMB Circular A-133 states that contractors receiving individual awards for \$100,000 or more must certify that the organization and its principals are not suspended or debarred.</p> <p><i>Recommendation:</i> The Department should implement procedures to ensure that all required certifications from contractors are obtained prior to executing contracts.</p> <p><i>Agency Response:</i> We concur with the finding and recommendation. The Department will require all contractors, prior to award of any contract involving Federal funds of \$100,000 or greater, to certify that neither its organization nor its principals have been suspended or debarred from award of contracts supported by Federal funds. Furthermore, the Department has conducted a suspension and debarment status review of all open contracts and purchase</p>

16.586 VIOLENT OFFENDER INCARCERATION AND TRUTH IN SENTENCING INCENTIVE GRANTS
(continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Justice
N. C. Department of Correction
For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	orders, including the eleven contractors selected by the State Auditors in their review. These contracts and purchase orders have an awarded value of \$100,000 or greater, and are the ones in which the contractor would receive payments from VOI/TIS grant funds. This review was accomplished by cross-referencing all qualifying open contracts and purchase orders against the web-based List of Parties Excluded from Federal Procurement and Non-procurement Programs as compiled and maintained by the General Services Administration (GSA). None of these existing contractors are currently identified on this list.

17.225 UNEMPLOYMENT INSURANCE**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-9	Allowable Costs/Cost Principles: Reportable Condition	<u>Access Rights for Separated Employees Not Revoked Timely</u> Our tests of thirty-three separated employees revealed two employees whose access rights to the computer system were not revoked immediately upon separation. See finding 02-FS-20 for a description.
02-SA-10	<u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$4,101	<u>Claimant Eligibility Documentation Needs Improvement</u> During our audit we noted fourteen errors in our sample of ninety claimants that were receiving Unemployment Insurance benefits. See finding 02-FS-21 for a description.

17.245 TRADE ADJUSTMENT ASSISTANCE - WORKERS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-11	Allowable Costs/Cost Principles: Reportable Condition Questioned Cost Finding \$984	<u>Job Training Not Always Documented</u> The local Employment Security Commission offices were unable to produce the required training attendance records for the claimants of four of forty benefits payments sampled and funded by the Trade Adjustment Assistance program. See finding 02-FS-22 for a description.

17.258 WIA ADULT PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-12	Procurement and Suspension and Debarment:	<u>Required Debarment Certifications Not Obtained</u>
	Material Weakness	The Division of Employment and Training did not obtain the required debarment certifications from any of the subrecipients tested. Failure to secure the required certifications increases the risk that the Department may contract with or provide funds to debarred companies, individuals or subrecipients.
	Material Noncompliance	The federal government may prohibit individuals or organizations convicted of fraud or found in violation of government contracts or federal laws from contracting for or receiving awards from federal funds. OMB Circular A-133 states that contractors receiving individual awards for \$100,000 or more and all subrecipients must certify that the organization and its principles are not suspended or debarred.
		<i>Recommendation:</i> The Division should implement and document procedures to ensure that all required certifications from subrecipients and contractors are obtained prior to executing contracts or releasing funds.
		<i>Agency Response:</i> The debarment certifications were overlooked when the new WIA subgrant agreements were prepared. The Division has issued Local Area Issuance NO. 2002-09, which outlines the Debarment and Suspension requirements. The Local Areas must complete the certification and return to DET.
		The Local Area Issuance is the method we have chosen to correct the current situation. There were no certifications on file so every local area will have to complete the certifications and return to DET by September 3. This will provide DET with certificates for all active subgrants awarded.
		In the future, the certification will be added as an attachment to the subgrant agreement that DET will require to be signed and returned with the subgrant agreement.

17.259 WIA YOUTH ACTIVITIES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-13	Procurement and Suspension and <u>Debarment:</u> Material Weakness Material Noncompliance	<u>Required Debarment Certifications Not Obtained</u> The Division of Employment and Training did not obtain the required debarment certifications from any of the subrecipients tested. See finding 02-SA-12 for a description.

17.260 WIA DISLOCATED WORKERS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-14	Procurement and Suspension and <u>Debarment:</u> Material Weakness Material Noncompliance	<u>Required Debarment Certifications Not Obtained</u> The Division of Employment and Training did not obtain the required debarment certifications from any of the subrecipients tested. See finding 02-SA-12 for a description.

20.106 AIRPORT IMPROVEMENT PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-15	Allowable Costs/Cost Principles: Questioned Cost Finding \$344,000	<p><u>The Division Awarded a \$430,000 Grant to Correct a Construction Defect Prior to Determining Who Was Responsible</u></p> <p>The condition described beginning with the next paragraph was uncovered during a special review conducted by the Investigative Audits section of the Office of the State Auditor. We believe the condition may have been in violation of federal costs principles. OMB Circular A-87 states that expenditures incurred by the Airport Improvement Program must be reasonable. The Department incurred an expenditure without establishing whether it was the responsible party for the expenditure and failed to determine whether the expenditure was reasonable. As a result, we question \$344,000, which represents the federal share of the total expenditure amount of \$430,000. We recommend that the Department comply with federal cost principles.</p> <hr/> <p>On July 16, 1998, the Sanford Lee County Airport was awarded a grant in the amount of \$4,380,000 [\$3,504,000 (80%) in federal funds, \$700,800 (16%) in state funds and \$175,200 (4%) in local funds] to construct a new airport. The airport was responsible for hiring a consultant for engineering and planning services as well as any additional engineers and contractors deemed necessary to complete the airport. In September of 1998, construction began on the airport.</p> <p>In the fall of 1999, water began appearing on the airport runway. An engineering firm performed tests that determined the runway had permeability problems or water seepage. The engineering firm submitted their results in a report dated November 8, 1999. Their review stated that "the source of water surfacing at random locations along the joints and within the asphalt mat is most likely a result of surface water runoff infiltrating into the pavement section. On dry days the water expands from the heat radiating into the asphalt pavement causing the trapped water to flow to the surface." Additionally, the report stated the problem of large air voids was "caused by a combination of a coarse gradation of the asphalt mixture and an unsealed surface during the placement of the asphalt pavement. The coarseness evident in the core samples was most likely caused by segregation during hauling and/or placement of the asphalt."</p> <p>The Division of Aviation and DOT began their own tests in March 2000. These studies concluded that the best course of action was to apply a slurry seal to the top of the pavement during the dry summer months. However, responsibility for the permeability problems was not determined.</p>

20.106 AIRPORT IMPROVEMENT PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>In a letter dated June 15, 2000 to the Director, the Manager of Airport Projects Development stated that the additional cost of correcting the permeability problems would be \$430,000. The letter also stated that the Chairman of the Aeronautics Council said the "common sense thing to do was to get the airport open".</p> <p>In another letter dated June 19, 2000, the Director informed the Deputy Secretary of Transportation that once the permeability problem was corrected, the airport would open to the general aviation public. The letter also stated that "possible cost recovery from the Consultant and other responsible parties will be diligently pursued once the problem is corrected." The Deputy Secretary approved correcting the permeability problem. Sanford Lee County Airport applied for an additional grant in the amount of \$430,000 [\$344,000 (80%) in federal funds, \$68,800 (16%) in state funds, and \$17,200 (4%) in local funds] on June 27, 2000 to correct the pavement and the original grant was modified to include the additional work. The pavement seal coat was applied near the end of July 2000. The airport opened to the general aviation public in the fall of 2000.</p> <p>We spoke to the Special Deputy Attorney General for the Department of Transportation who stated his office is not active in any way with assisting the Division of Aviation in determining liability for the pavement problems. The Special Deputy Attorney General said the Director alerted him of the situation, but has not requested assistance.</p> <p><i>Recommendation:</i> We recommend in the future, the Division obtain legal counsel prior to disbursing grant funds to correct construction defects when another party may be at fault.</p> <p><i>Agency Response:</i> We concur with your recommendation. We are in consultation with the Attorney General's office in order to determine the most appropriate and equitable means of recovery of part of the funds used to correct the deficiency at the Sanford-Lee County Airport.</p>

20.205 HIGHWAY PLANNING AND CONSTRUCTION**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-16	Allowable Costs/Cost Principles: Reportable Condition	<p><u>Time Records Not Approved by Supervisor</u></p> <p>A review of documentation to support payroll expenditures for 54 employees revealed six field payroll worksheets that were not approved by the supervisor. See finding 02-FS-7 for a description.</p>
02-SA-17	Special Tests and Provisions: Material Weakness Material Noncompliance	<p><u>Computerized System Does Not Report Testing Results</u></p> <p>The computerized system used by the Department of Transportation (DOT) to collect the results of tests performed on highway construction materials and processes was unable to generate reports needed to evaluate compliance with testing standards. Without system reports which provide the nature and frequency of tests performed, the DOT cannot effectively determine if testing requirements have been met at the opportune time to implement corrective action and to maintain compliance with testing standards.</p> <p>These standards are part of a quality assurance program developed by the DOT and approved by the Federal Highway Administration for Federal-aid highway construction projects. According to the Department, a lack of programming resources delayed development of the reporting function in the Highway Construction and Materials System (HiCAMS). As of the end of February 2003, some reports are now available.</p> <p>Twenty-three CFR 637.205 requires the DOT to develop a quality assurance program which will ensure that the materials and workmanship incorporated into each Federal-aid highway construction project on the National Highway System are in conformity with the requirements of the approved plans and specifications.</p> <p><i>Recommendation:</i> The Department should evaluate the information currently available from HiCAMS to determine if testing results are provided, as needed, to effectively monitor compliance with prescribed standards. Programming changes should be made, as necessary, to ensure that pertinent information can be retrieved.</p> <p><i>Agency Response:</i> We agree.</p>

20.600 STATE AND COMMUNITY HIGHWAY SAFETY**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs		Findings and Recommendations
02-SA-18	<p>Allowable Costs/Cost Principles:</p> <p>Material Weakness</p> <p>Material Noncompliance</p> <p>\$6,388</p>	<p><u>Equipment Purchased Without Required Approval</u></p> <p>Several equipment items were purchased with Highway Safety Grant funds without the required federal approval. Twenty-three CFR 1200.21 requires that all equipment with an acquisition cost of \$5,000 or more must receive prior written approval from the National Highway Traffic Safety Administration (NHTSA).</p> <p>Specifically, our testwork disclosed that two subrecipients were reimbursed without federal approval for two items with purchase prices of \$8,518 and \$19,669. Additionally, another subrecipient was reimbursed for four items, the cost of which exceeded the approved amounts by \$25,664. The total unapproved cost is \$53,851; we are questioning the federal share of \$29,055 (CFDA 20.600 – \$6,388, CFDA 20.605 - \$22,667).</p> <p>Department procedures have subsequently been enhanced to strengthen controls over the review of subrecipient requests for reimbursement to prevent payment for unapproved equipment items.</p> <p><i>Recommendation:</i> The Department should follow its revised procedures to ensure that subrecipients are reimbursed for equipment costs exceeding \$5,000 only when first obtaining NHTSA approval.</p> <p><i>Agency Response:</i> We agree. The Department has received NHTSA approval for the above mentioned equipment items and has strengthened controls to prevent future payment of unapproved equipment items.</p>
02-SA-19	<p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$15,750</p>	<p><u>Unallowable Costs Charged to Grant</u></p> <p>The Department of Transportation reimbursed a subcontractor of Highway Safety Cluster Grant funds for office renovations, furnishings, and fixtures; these costs are unallowable according to federal regulations. The total cost of these items was \$21,000; we are questioning the federal share of \$15,750.</p> <p>Twenty-three CFR 1200.20 states that cost principles set forth in applicable Department of Transportation or National Highway Traffic Safety Administration (NHTSA) orders govern the management of highway safety programs. The NHTSA Highway Safety Grant Funding Policy for Field-Administered Grants includes in its definition of unallowable costs, costs for construction, rehabilitation or remodeling for any buildings or structures or for purchase of office furnishings and fixtures.</p>

20.600 STATE AND COMMUNITY HIGHWAY SAFETY (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Recommendation:</i> The Department should strengthen its review of contract applications and subrecipient requests for reimbursements to prevent the approval and reimbursement of costs which are prohibited by federal regulations.</p> <p><i>Agency Response:</i> We agree. The Department is requesting the subrecipient to reimburse the amount of unallowable costs. The GHSP will strengthen its review of subrecipient requests for reimbursement to prevent future payment of unallowable costs.</p>
02-SA-20	Procurement and Suspension and <u>Debarment:</u> Material Weakness Material Noncompliance	<p><u>Required Suspension and Debarment Certifications Not Obtained</u></p> <p>The Department of Transportation did not obtain the required suspension and debarment certifications from subrecipients of Highway Safety Cluster Grant funds. Failure to secure certifications increases the risk that the Department may contract with or provide funds to subrecipients who have been denied participation by the federal government.</p> <p>OMB Circular A-133 states that subrecipients must certify that the organization and its principles are not suspended or debarred. As of June 2002, the Department revised its contract forms used in subgranting funds to include the required certification.</p> <p><i>Recommendation:</i> The Department should ensure that the revised contract forms are used when contracting with subrecipients.</p> <p><i>Agency Response:</i> We agree. The Department has revised its GHSP contract forms to include the required certification and has strengthened controls to ensure the use of the revised form.</p>
02-SA-21	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Subrecipient Monitoring Procedures Not Documented</u></p> <p>The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. Subrecipients received \$11 million of grant funds during the fiscal year.</p> <p>OMB Circular A-133 requires that a pass-through entity monitor subrecipient's activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal regulations.</p>

20.600 STATE AND COMMUNITY HIGHWAY SAFETY (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>Since October 2002, new monitoring procedures have been developed that should improve the quality of monitoring and the documentation of procedures performed.</p> <p><i>Recommendation:</i> The Department should implement and evaluate the new monitoring procedures to ensure that documentation is present to support adequate monitoring of subrecipients.</p> <p><i>Agency Response:</i> We agree. The GHSP form used to monitor the subrecipient has been revised to allow the Highway Specialist to document all necessary monitoring activities. Procedures are being developed and personnel are being trained to fully ensure that sufficient monitoring is performed and documented.</p>
02-SA-22	Subrecipient Monitoring: Reportable Condition	<p><u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u></p> <p>Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations. Misstated requirements could result in noncompliance at the subrecipient level.</p> <p>OMB Circular A-133 requires pass-through entities to advise subrecipients of requirements imposed on them by federal laws and regulations. As of June 2002, the Department revised its contract forms used in subgranting funds to correctly communicate requirements.</p> <p><i>Recommendation:</i> The Department should ensure that the revised contract forms are used when contracting with subrecipients.</p> <p><i>Agency Response:</i> We agree. Contract forms have been revised to correctly communicate requirements in all GHSP contracts.</p>

20.601 ALCOHOL TRAFFIC SAFETY AND DRUNK DRIVING PREVENTION INCENTIVE GRANTS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-23	Procurement and Suspension and Debarment: Material Weakness Material Noncompliance	<u>Required Suspension and Debarment Certifications Not Obtained</u> The Department of Transportation did not obtain the required suspension and debarment certifications from subrecipients of Highway Safety Cluster Grant funds. See finding 02-SA-20 for a description.
02-SA-24	Subrecipient Monitoring: Material Weakness Material Noncompliance	<u>Subrecipient Monitoring Procedures Not Documented</u> The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. See finding 02-SA-21 for a description.
02-SA-25	Subrecipient Monitoring: Reportable Condition	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations. See finding 02-SA-22 for a description.

20.602 OCCUPANT PROTECTION**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-26	Procurement and Suspension and Debarment: Material Weakness Material Noncompliance	<u>Required Suspension and Debarment Certifications Not Obtained</u> The Department of Transportation did not obtain the required suspension and debarment certifications from subrecipients of Highway Safety Cluster Grant funds. See finding 02-SA-20 for a description.
02-SA-27	Subrecipient Monitoring: Material Weakness Material Noncompliance	<u>Subrecipient Monitoring Procedures Not Documented</u> The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. See finding 02-SA-21 for a description.
02-SA-28	Subrecipient Monitoring: Reportable Condition	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations. See finding 02-SA-22 for a description.

20.603 FEDERAL HIGHWAY SAFETY DATA IMPROVEMENTS INCENTIVE GRANTS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-29	Procurement and Suspension and Debarment: Material Weakness Material Noncompliance	<u>Required Suspension and Debarment Certifications Not Obtained</u> The Department of Transportation did not obtain the required suspension and debarment certifications from subrecipients of Highway Safety Cluster Grant funds. See finding 02-SA-20 for a description.
02-SA-30	Subrecipient Monitoring: Material Weakness Material Noncompliance	<u>Subrecipient Monitoring Procedures Not Documented</u> The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. See finding 02-SA-21 for a description.
02-SA-31	Subrecipient Monitoring: Reportable Condition	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations. See finding 02-SA-22 for a description.

20.604 SAFETY INCENTIVE GRANTS FOR USE OF SEATBELTS**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-32	Procurement and Suspension and Debarment: Material Weakness Material Noncompliance	<u>Required Suspension and Debarment Certifications Not Obtained</u> The Department of Transportation did not obtain the required suspension and debarment certifications from subrecipients of Highway Safety Cluster Grant funds. See finding 02-SA-20 for a description.
02-SA-33	Subrecipient Monitoring: Material Weakness Material Noncompliance	<u>Subrecipient Monitoring Procedures Not Documented</u> The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. See finding 02-SA-21 for a description.
02-SA-34	Subrecipient Monitoring: Reportable Condition	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations. See finding 02-SA-22 for a description.

20.605 SAFETY INCENTIVES TO PREVENT OPERATION OF MOTOR VEHICLES BY INTOXICATED PERSONS

III. Federal Award Findings and Questioned Costs

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-35	<p>Allowable Costs/Cost Principles:</p> <p>Material Weakness</p> <p>Material Noncompliance</p> <p>\$22,667</p>	<p><u>Equipment Purchased Without Required Approval</u></p> <p>Several equipment items were purchased with Highway Safety Grant funds without the required federal approval. See finding 02-SA-18 for a description.</p>
02-SA-36	<p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p>	<p><u>Funds Provided to Subrecipients Without Executed Contract Agreements</u></p> <p>Payments were made to three subrecipients for equipment purchases without a contract defining the allowable use of funds and requiring compliance with standards of accountability and compliance with federal regulations. Forty-nine CFR 18.20 sets forth standards for financial management systems in order to ensure that funds have not been used in violation of grant restrictions.</p> <p>Established contract application and execution procedures were not followed in these three circumstances where grant funds, administered by the Governor's Highway Safety Program, were used. However, later in the year a specific contract was developed which established terms relating to equipment purchases.</p> <p><i>Recommendation:</i> The Department should execute an appropriate contract with each subrecipient organization to define accountability and compliance with federal regulations.</p> <p><i>Agency Response:</i> We agree. The Department will strengthen controls to ensure that each GHSP subrecipient organization has an executed contract.</p>
02-SA-37	<p>Procurement and Suspension and Debarment:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Required Suspension and Debarment Certifications Not Obtained</u></p> <p>The Department of Transportation did not obtain the required suspension and debarment certifications from subrecipients of Highway Safety Cluster Grant funds. See finding 02-SA-20 for a description.</p>

20.605 SAFETY INCENTIVES TO PREVENT OPERATION OF MOTOR VEHICLES BY INTOXICATED PERSONS (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-38	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Subrecipient Monitoring Procedures Not Documented</u> The Department of Transportation did not present adequate documentation to demonstrate that it performed sufficient monitoring of subrecipients of Highway Safety Cluster Grant funds. See finding 02-SA-21 for a description.
02-SA-39	Subrecipient <u>Monitoring:</u> Reportable Condition	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> Audit requirements included in subrecipient contracts executed by the Department of Transportation's Governor's Highway Safety Program were inconsistent with federal requirements and contained inaccurate references to federal regulations. See finding 02-SA-22 for a description.

83.544 PUBLIC ASSISTANCE GRANTS**III. Federal Award Findings and Questioned Costs**

Federal Emergency Management Agency

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-40	Subrecipient <u>Monitoring:</u>	<u>Inadequate Tracking of Subrecipient Audit Reports – Public Assistance Program</u>
	Material Weakness	<p>As disclosed during the prior audit, the Department does not have adequate and reliable controls to ensure the tracking and receipt of subrecipient audit reports for the Public Assistance Program. This condition limits the Department's ability to comply with OMB Circular A-133 requirements which state, in part, that the pass-through entity (the Department) is responsible for ensuring that required subrecipient audits are performed and that the subrecipient takes prompt corrective action on any audit findings.</p> <ul style="list-style-type: none"> • Nineteen of the 47 subrecipients tested did not submit an audit report to the Department or an audit package to the Federal Clearinghouse. • Twenty-four of the 47 subrecipients submitted an audit package to the Federal Clearinghouse, however they did not submit the required notification of such filing to the Department. • Four of the 47 subrecipients submitted an audit report, but the report did not meet the requirements of OMB Circular A-133. <p>The Department uses the US Office of Management and Budget (OMB) Federal Audit Clearinghouse website to monitor subrecipient audit reports. The Single Audit Act requires grant recipients expending \$300,000 or more in Federal funds in a fiscal year to obtain a single audit.</p> <p><i>Recommendation:</i> The Department should develop and implement a complete tracking system to ensure that all required subrecipient audit reports are received and reviewed in a timely manner.</p> <p><i>Agency Response:</i> The Department concurs with this finding and will ensure by internal auditor review an adequate and reliable tracking system is in place to ensure the tracking and receipt of all subrecipient audit reports for the Public Assistance Grant Program in compliance with Federal OMB Circular A-133 requirements. Currently, the Division of Emergency Management, Public Assistance Section tracks and reviews audit reports on majority of subrecipients.</p>
	Material Noncompliance	

83.548 HAZARD MITIGATION GRANT**III. Federal Award Findings and Questioned Costs**

Federal Emergency Management Agency
 N. C. Department of Crime Control and Public Safety
 For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-41	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Inadequate Tracking of Subrecipient Audit Reports – Hazard Mitigation Grant Program</u></p> <p>The Department did not have adequate and reliable controls to ensure the tracking and receipt of subrecipient audit reports for the Hazard Mitigation Grant Program (HMGP). This condition limits the Department's ability to comply with Federal OMB Circular A-133 requirements which state, in part, that the pass-through entity (the Department) is responsible for ensuring that required subrecipient audits are performed and that the subrecipient takes prompt corrective action on any audit findings.</p> <ul style="list-style-type: none"> • Nine of 42 HMGP subrecipients did not submit an audit report to the Department or an audit package to the Federal Clearinghouse. • Thirty-three of the 42 HMGP subrecipients submitted an audit package to the Federal Clearinghouse, however they did not submit the required notification of such filing to the Department. <p>The Department uses the U.S. Office of Management and Budget (OMB) Federal Audit Clearinghouse website to track subrecipient audit reports. The Single Audit Act requires grant recipients expending \$300,000 or more in Federal funds in a fiscal year to obtain a single audit.</p> <p><i>Recommendation:</i> The Department should develop and implement a complete tracking system to ensure that all required subrecipient audit reports are received and reviewed in a timely manner.</p> <p><i>Agency Response:</i> The Department concurs with this finding and will ensure by internal auditor review an adequate and reliable tracking system is in place to ensure the tracking and receipt of all subrecipient audit reports for the Hazard Mitigation Grant Program in compliance with Federal OMB Circular A-133 requirements.</p>

84.126 REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-42	Allowable Costs/Cost <u>Principles:</u> Reportable Condition Questioned Cost Finding \$84,824	<u>Basic Support Claims Were Not Properly Paid</u> There were weaknesses in the Department's controls over expenditures in the Rehabilitation Services - Vocational Rehabilitation Grants to States program. A large number of the Department's Basic Support payments contained errors. See finding 02-FS-11 for a description.
02-SA-43	Allowable Costs/Cost <u>Principles:</u> Reportable Condition	<u>Errors in the Department's Cost Allocation</u> Our review of costs allocated by the Department to the Division's Rehabilitation Services – Vocational Rehabilitation Grants to States Program revealed the following: <ul style="list-style-type: none"> • Errors were identified in the Department's calculation of percentages used to allocate costs to the federal program. For example, certain cost centers were to be allocated based on the way other cost centers were allocated. This did not always happen, resulting in incorrect allocations. • Because the Cost Allocation Plan (CAP) did not adequately describe the procedures used to allocate costs to the federal program, it was difficult to make informed judgments on the accuracy and fairness of the procedures used for allocating costs. <p>The effect of these errors was not readily determinable. Costs were under-allocated and potentially over-allocated to the federal program.</p> <p>Federal Regulation 45 CFR 95.507 requires that the CAP describe the procedures used to identify, measure, and allocate costs to each program. Also, the CAP should contain sufficient information in such detail as to make an informed judgment on the correctness and fairness of the State's procedures for identifying, measuring, and allocating costs to each program. In addition, OMB Circular A-87 requires that the method of allocating costs should produce an equitable distribution of costs.</p> <p><i>Recommendation:</i> The Department and the Division should continue to jointly review the CAP as it impacts the Division and should update it as considered necessary to ensure that all procedures for identifying, measuring, and allocating costs are adequately defined and that all costs are properly allocated and</p>

84.126 REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>charged to the federal programs.</p> <p><i>Agency Response:</i> The Department agrees with this finding. We have analyzed the differences identified by the auditors for the month they reviewed and, although the net amount of federal funds underclaimed is small, we agree that procedures and processes can be improved to ensure that more material errors are prevented. The Office of the Controller and the Division of Services for the Blind have taken multiple steps to strengthen the cost allocation process. The Division has established additional RCCs to eliminate the need to split staff paid in one RCC between two or more supervisors in the cost allocation step-up process. The Division has developed a procedure for initiating updates to the Cost Allocation Plan (CAP) in accordance with the Office of the Controller's procedure # CF 001. With the Division's assistance, the Office of the Controller has updated the formal, written CAP to incorporate these new RCCs and to clarify the description of services and allocation basis of other RCCs. Although the CAP is not submitted to the U. S. DHHS, per their instructions, the Division and the Office of the Controller intend to ensure that it is updated in a timely manner. Adherence to the new procedures will accomplish this goal.</p>
02-SA-44	<p><u>Eligibility:</u></p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$10,473</p> <p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>There were internal control weaknesses in the Rehabilitation Services – Vocational Rehabilitation Grants to States program at the Division of Vocational Rehabilitation Services. Because of these weaknesses, which were related to eligibility and the determination of client financial needs, the Division assumed an increased risk of paying costs related to ineligible participants. Our examination of 210 client files revealed:</p> <ul style="list-style-type: none"> Financial need for three clients who had excess income and/or resources was not assessed completely. Missing was documentation of the clients' contribution to their cost of rehabilitation or approved justification of extenuating circumstances. Also, inconsistent financial information was provided for one of these clients. The client's application indicated monthly income of \$1,530; however, the DVR 0116 (dated the same day) indicated monthly income of \$532. Federal regulation 34 CFR 361.54 and the Division's policies and procedures require that financial needs be established before planning or providing any services and should be continuously monitored with changes documented appropriately. The costs associated with these errors are \$13,308. The federal share of \$10,473 is being questioned. Required eligibility extension forms were not obtained for two clients.

84.126 REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Federal regulation 34 CFR 361.41 and the Division's policies and procedures manual require that the extension forms be filed if eligibility cannot be determined within 60 days. Because both clients were later determined eligible, there are no questioned costs.</p> <ul style="list-style-type: none"> One client did not sign the Individualized Plan for Employment (IPE) and another client did not sign an IPE amendment. Federal regulation 34 CFR 361.45 requires that the client sign the IPE and any IPE amendment. <p><i>Recommendation:</i> The Division should strengthen internal control and ensure that financial information in clients' case files is consistent and procedures for determining financial needs are followed. Also, the Division should ensure that eligibility extension forms are obtained when required and clients sign their IPE and IPE amendments.</p> <p><i>Agency Response:</i> The Department agrees with this recommendation. Following the issuance of the SFY 2001 audit report, the Division of Vocational Rehabilitation (DVR) provided additional training to counselors and updated policies and procedures manuals. The Division is pleased that the auditors noted that most of the errors they identified in the SFY 2002 audit occurred prior to the time that those corrective measures were put in place. The Division will continue to take action to improve error rates. The preliminary findings for FYE 2002 have been addressed in a statewide DVR management team meeting. Review and training will be implemented at every level of accountability to address each area in which there was an audit finding. The effort will include training and review of policy and procedures by the Division Director, Regional Directors, Unit Managers, and case record reviews by Regional Quality Development Specialists. Unit Managers will review all cases in which there is an exception to the required use of comparable benefits. Renewed emphasis on training in the cited areas of eligibility, financial eligibility and comparable benefits will be discussed at the statewide Quality Development Specialists meetings. Quality Development Specialists will incorporate additional training into their consultations and training with new counselors, with Unit offices, and with individuals who have developmental needs in casework. In addition, the Rehabilitation Counselor Exam will be revised to address audit findings.</p> <p>Although we agree with the findings and recommendation, we disagree with the questioned cost. Following the auditors' review, DVR staff identified additional information that was missing or was unclear in the case file for each of the three cases for which costs were questioned that confirms the clients' eligibility for the services rendered and eliminates the concern with questioned costs.</p>

93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-45	<u>Reporting:</u> Reportable Condition	<p data-bbox="519 514 1474 577"><u>TANF Reports Contained Erroneous or Undocumented Data</u></p> <p data-bbox="519 577 1474 735">Errors were noted in the federal reports filed by the Division of Social Services for the Temporary Assistance for Needy Families (TANF) program. Such errors may reduce the usefulness of the data to federal funding sources. The following errors were noted:</p> <ul data-bbox="519 735 1474 1438" style="list-style-type: none"> <li data-bbox="519 735 1474 945">• Information was incorrectly reported on the ACF-199 TANF Data Report for the quarter ending March 30, 2002. The information related to the type of family for one case, the employment hours for one case, and the date of birth for six cases were incorrect due to computer program command errors. Also, documentation was not available to support the TANF work participation code included on the ACF-199 report. <li data-bbox="519 945 1474 1134">• The documentation did not support the number of families reported on the ACF-209 SSP MOE Data Report for the quarter ending March 30, 2002. The report is submitted electronically, and the Division did not review or verify the accuracy of the case data totals reported on the report summary. <li data-bbox="519 1134 1474 1438">• The June 30, 2001 expenditure amounts were used to estimate the number of families served with MOE funds as reported on the ACF-204 Annual Report for federal fiscal year ending September 30, 2001. The September 30, 2001 expenditure amounts were available to more accurately determine the estimates. In addition, the Division used county daysheets to determine the number of families served with MOE Funds for the Work Subsidies program. The information should have been taken from the Employment Program Information System which provides more detail information. <p data-bbox="519 1438 1474 1596">The control procedures employed by the Division did not ensure accuracy in these federal reports. Adequate internal control would provide reasonable assurance that amounts reported on federal reports are accurate and agree with supporting documentation.</p> <p data-bbox="519 1596 1474 1866"><i>Recommendation:</i> The Division should enhance control procedures to ensure that data reported on federal reports are accurate and agree with supporting documentation. Procedures could include recalculations, scans for unusual variances, and periodic comparison of reports to supporting documentation. Proper documentation should be used to prepare the federal reports, and documentation should be maintained to support all amounts disclosed on the federal reports. Computer program commands to extract and compute data should be reviewed and tested to ensure that data reported is correct and</p>

93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>accurate, and agree with supporting documentation.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The Division of Social Services has reviewed each of these findings and taken appropriate corrective action as outlined below.</p> <ul style="list-style-type: none"> ACF-199 TANF Data Report – All errors were corrected in the coding for the reports and corrected data was retransmitted to ACF on December 13, 2002 and February 25, 2003. The documentation of the code used to produce the results for TANF work participation code is available as of December 12, 2002. The documentation details each data element used and the formulae for computing the code for each adult recipient. ACF-209 SSP-MOE Data Report, for quarter ending March 31, 2002 - Division procedures required that a staff member validate data from the spreadsheets from the counties through the data entry process and the file transmission validation for the SSP-MOE report. This process was not followed to insure that there were no data errors. This report is no longer being produced; the SSP-MOE Housing Program no longer exists; all cases were closed as of June 30, 2002. ACF-204 Annual Report, for federal fiscal year ended September 30, 2001- The Department concurs that at the time preparation of this report commenced, the latest available expenditure report through July 31, 2001 was used to estimate the number of families served with MOE. The percentage of total expenditures attributed to MOE for the services relevant to this finding did not change enough over the subsequent two months of the FFY to significantly impact the client counts reported. This issue was addressed, however, in the preparation of the FFY 2002 ACF-204 when the appropriate expenditures through September 30, 2002 were utilized. The issue of the number of families served with MOE funds for the Work Subsidies program being under reported was addressed in the preparation of the ACF-204 report for FFY 2002. For the Work Subsidies program, a count of individuals served in the Work Subsidies program was obtained from the Employment Program Information System (EPIS) and an estimate of those served with MOE funds was obtained by applying the percentage of total expenditures attributed to MOE to the unduplicated recipient count(s) from EPIS.

93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-46	<p data-bbox="292 514 519 598"><u>Subrecipient Monitoring:</u></p> <p data-bbox="292 598 519 682">Reportable Condition</p>	<p data-bbox="519 514 1458 598"><u>TANF Monitoring Procedures Contained Weaknesses</u></p> <p data-bbox="519 598 1458 913">Monitoring procedures are not sufficiently designed to ensure that all Temporary Assistance for Needy Families (TANF) cases that have been identified as non-cooperative with child support requirements are monitored. When TANF monitors check for the proper imposition of child support non-cooperation sanctions, they rely on information contained in county files and/or computer systems. Because information in the computer systems can be and is often deleted, the potential exists that cases of interest would not be available to the monitors at the time of their reviews. As a result, the monitors may not detect the existence of cases that should be sanctioned for non-cooperation with child support requirements.</p> <p data-bbox="519 913 1458 1039">OMB Circular A-133 requires that a pass-through entity monitor subrecipient activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements.</p> <p data-bbox="519 1039 1458 1228"><i>Recommendation:</i> Subrecipient monitoring procedures related to the application of sanctions due to non-cooperation with child support should be revised to ensure that the monitors have access to, as well as utilize, accurate and complete information regarding which TANF recipients have been identified by the child support enforcement agency as being non-cooperative.</p> <p data-bbox="519 1228 1458 1617"><i>Agency Response:</i> The Department/Division of Social Services concurs with the finding. A system generated monthly report titled DHREJ NON-COOP WITHOUT A IVD SANCTION is available to identify cases where the Work First recipient has not cooperated with Child Support Enforcement and has not been sanctioned. Thirty-six (36) versions of the report will be maintained for historical purposes. This maintains a history of these cases during a given time period that cannot be altered or purged from the worker's desktop. Monitoring procedures require the use of this report. On February 19, 2003 in the quarterly meeting of Work First monitors, the importance of using this report when performing the required subrecipient monitoring reviews was stressed. The report will be referenced by name in the written monitoring guide when it is republished by June 30, 2003.</p>

93.563 CHILD SUPPORT ENFORCEMENT**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-47	Allowable Costs/Cost Principles: Reportable Condition	<p><u>Certifications for Time Worked Not on File</u></p> <p>The Department did not have time worked certifications on file for employees who worked solely on a single federal program. Consequently, payroll costs and certain allocated costs may not be appropriately charged to the Child Support Enforcement program.</p> <p>The time sheets used by the Department in the Child Support Enforcement program did not identify the work performed by the employee. Instead, they only accounted for the total hours worked and the leave taken.</p> <p>OMB Circular A-87 requires employees that are expected to work solely on a single federal award to certify at least semi-annually that they worked solely on that program.</p> <p><i>Recommendation:</i> The Department should implement procedures to ensure that the certifications are obtained. After our initial discussion, the Department issued a memo in August 2002, describing the need for the payroll certification and the procedures to be followed. In order to eliminate the need for additional paperwork, we recommend that the Department consider incorporating a certification statement on the existing time report to fulfill this requirement.</p> <p><i>Agency Response:</i> We agree with this finding. When this finding was initially brought to management's attention by the auditors, the Controller sent a letter dated August 6, 2002 to all Division Directors and Budget Officers reminding them of the time certification requirement and transmitting forms to be used to track compliance. Another letter was sent in February 2003 reminding Division Budget Officers that certifications for the period ended December 31, 2002 should have been submitted by that time. The Office of the Controller will send a reminder letter after each six-month certification period to Division Budget Officers requesting their written confirmation that all required certifications for the period have been completed.</p>
02-SA-48	Equipment and Real Property Management: Reportable Condition	<p><u>Fixed Asset Records Were Not Properly Updated</u></p> <p>The Department did not have a tracking system to ensure that all inventory worksheets distributed during the physical inventory were returned to the Controller's office for processing. In addition, there was no system in place to ensure that changes noted from the physical inventory were made to the fixed asset records. See finding 02-FS-13 for a description.</p>

93.563 CHILD SUPPORT ENFORCEMENT (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-49	Equipment and Real Property <u>Management:</u> Reportable Condition	<p><u>Controls Over Physical Inspection of Fixed Assets Were Inadequate</u></p> <p>The Division of Social Services did not have controls in place to ensure that equipment purchased with Child Support Enforcement (CSE) funds were physically accounted for during the annual inventory. See finding 02-FS-17 for a description.</p>
02-SA-50	Special Tests and <u>Provisions:</u> Material Weakness Material Noncompliance	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>The Division failed to take appropriate action or failed to take the required action in the established periods for a number of cases. These failures exceeded the 25% error rate used by the federal government to determine substantial compliance with child support requirements.</p> <p>Our prior audit of the Child Support Enforcement program disclosed weaknesses in the Division's system of managing and bringing enforcement actions related to child support cases; our current audit indicated no improvement in this system. We noted cases in which appropriate or timely enforcement action was not always taken. According to Division personnel, unfilled vacant positions and large caseloads contributed to the numerous errors noted. (All cases tested originated from State operated offices.)</p> <ol style="list-style-type: none"> Paternity was not established within the required period for twenty-one of the thirty cases tested in "paternity status," a 70% error rate. Actions contributing to the noncompliance included failure to "serve process" within the required period, to take action on successful "locate matches," to verify potential mailing addresses or employment, to contact the absent parent when a verified address was available, to take appropriate action on the case when paternity was no longer an issue, or to take action on the case within the required period. A support obligation was not established or no attempt was made to establish a support obligation within the required period for twenty of thirty cases tested in "establishment status," a 67% error rate. Actions contributing to the noncompliance included failure to "serve process" within ninety days, to take the appropriate action on the case, or to take any action on the case. Appropriate or timely enforcement action was lacking for ten of thirty cases tested in "delinquent status," a 33% error rate. There was no enforcement action taken for four of these cases. In six cases, the "service of process" actions were not taken within the required period. The "service of process"

93.563 CHILD SUPPORT ENFORCEMENT (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

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For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>actions were one month to seven months late.</p> <p>d. Appropriate enforcement action was lacking for eight of the thirty cases tested to determine if medical support obligations had been secured or enforced, a 27% error rate. In two cases, the files were not documented sufficiently to determine why medical support was not included in the court order. In four cases, the child had not been added to the non-custodial parent's insurance policy. In the other two cases, there was no evidence that the Medicaid agency and the custodial parent were notified when the child was added to the non-custodial parent's insurance policy.</p> <p>e. Appropriate action was not taken within the required period for fifteen of the thirty interstate cases tested, a 50% error rate. Four "initiating" cases were not referred to other states within the required twenty calendar days of locating the absent parent in the other state. Documents for these four cases were sent to the other states from 6 to 121 days late. The interstate transmittal documents were never sent to the appropriate states in three initiating cases. In one "referring" interstate case, no action was taken after the interstate case was opened. In seven cases, the responding interstate cases were not processed within the required period.</p> <p>Federal regulations require child support agencies to maintain an effective system of monitoring compliance with support obligations. The appropriate enforcement action must be taken within thirty days of identifying noncompliance. Regulations require that within ninety days of locating an absent parent the Division must establish an order for support, establish paternity, or document unsuccessful attempts to achieve the same. Federal regulations require the child support agency to petition the court for medical support and enforce the health insurance coverage required by the support order. Federal regulations also require actions to be taken on interstate cases in specified time frames including referring cases to other states within twenty calendar days of locating an absent parent in the other states and providing any services necessary as a responding state.</p> <p><i>Recommendation:</i> Management should evaluate and enhance its internal control to ensure compliance with federal child support processing requirements.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The federal Office of Child Support Enforcement (OCSE) requires states to meet these compliance requirements in at least 75% of the cases to which they apply. The errors noted by the auditors exceed that allowable standard. State Child Support Enforcement (CSE) management will bring this audit finding to the attention of each local office's management. The audit findings will be</p>

93.563 CHILD SUPPORT ENFORCEMENT (continued)**III. Federal Award Findings and Questioned Costs**

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For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>incorporated immediately into CSE's new plans for improving compliance scores in each of the program areas.</p> <p>The regions for CSE area supervisors and consultants are being realigned to provide improved support to local office staff. A Performance Monitoring and Improvement Team has been created in the Central CSE office to consistently identify and address training and performance needs of local IV-D offices. Performance needs will be identified in two ways. First, the OCSE's self-assessment monitoring and report process, which measures program performance in eight areas, is being fully automated via the DHHS data warehouse. Six of the eight assessment categories have been automated to date; the remaining two will be completed by June 30, 2003. This new automated process will enable CSE to identify for local offices every case that failed to meet OCSE's performance standards so that these cases can be acted upon. It will also enable the identification of training needs specific to each performance area and to each IV-D agent. Secondly, a quality assurance assessment tool has been developed and implemented to proactively review cases and identify areas where assistance or training is needed. This tool will be used on an on-going basis to review cases in local IV-D offices.</p>

93.568 LOW-INCOME HOME ENERGY ASSISTANCE**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-51	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Subrecipient Monitoring Procedures Were Inadequate</u></p> <p>There was no documentation on hand to demonstrate that annual monitoring visits and on-site home inspections were conducted by the Office of Economic Opportunity, Weatherization Services Section, on community action agencies in the Low-Income Home Energy Assistance Program. The Department paid \$3.9 million to community action agencies in the Low-Income Home Energy Assistance Program. Without adequate monitoring, noncompliance or poor internal controls at the subrecipient level could go undetected.</p> <p>The Office of Economic Opportunity, Weatherization Services Section, provided documentation that its program monitors reviewed monthly performance reports submitted by the community action agencies, but could not provide documentation in support of its assertion that annual monitoring visits and on-site home inspections were performed.</p> <p>OMB Circular A-133 requires that a pass-through entity monitor subrecipient activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements. Also, the State Plan requires that monitoring be performed at least annually and that program monitors review client files and conduct on-site home inspections of a minimum of 10% of completed units at each community action agency.</p> <p><i>Recommendation:</i> Monitoring visits and inspections should be performed as required by federal regulations. All monitoring activities should be documented in a format that clearly defines the procedures performed, the results obtained, and the corrective action planned if instances of noncompliance are identified.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The weatherization program was transferred from the N.C. Department of Commerce to the N.C. Department of Health and Human Services, Office of Economic Opportunity in October 2000 and a 100% turnover in staff occurred during the audit period. The time required to hire and train new program and management staff limited the Office's ability to meet on-site visit goals. Documentation is available for some on-site visits made by program monitors to subgrantees to review records and inspect dwellings weatherized during the audit period. In recognition of the staffing situation during SFY 2001-2002, in-office or desktop monitoring was expanded to assure subgrantee contract compliance. By July 2002, new management and program monitoring staff had been hired. They have been trained and are conducting on-site monitoring visits in accordance with the revised monitoring plan for the current year. Current year's on-site monitoring visits to local agencies, which included the</p>

93.568 LOW-INCOME HOME ENERGY ASSISTANCE (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Health and Human Services

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For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	review of files and the inspection of completed units for July 1, 2001 through June 30, 2002, have confirmed the accomplishments that were reported by subgrantees during the period of the audit and that contracts for this period were operated in compliance with federal and state requirements.

93.658 FOSTER CARE - TITLE IV-E**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-52	<u>Eligibility:</u> Material Weakness Material Noncompliance \$8,304	<p><u>Foster Care Program Criminal Record Checks Not Always Documented</u></p> <p>The Division of Social Services did not provide documentation that criminal record checks were conducted on re-licensed foster parents in two of the thirty-three foster family home records tested. This condition increases the risk that ineligible foster parent arrangements may exist.</p> <p>Federal and State regulations require the State to provide documentation that criminal record checks were conducted on all foster parents applying for licensure and re-licensure of a family foster home. Because likely questioned costs exceed \$10,000, we are questioning \$8,304, which represents the federal share of the payments made from the Foster Care program.</p> <p><i>Recommendation:</i> The Division should follow established procedures ensuring that it has on file evidence of criminal record checks on every foster parent prior to licensing and re-licensing foster home facilities.</p> <p><i>Agency Response:</i> The Department concurs with the findings. During the audit period the Division of Social Services had experienced several months wherein the position responsible for this activity was vacant. At the time a new employee was brought on board it appears the new employee inadvertently failed to follow existing policy and verify the criminal records check had been done. The Division is now fully staffed in this critical area and is processing all requests accurately and within two weeks. Additionally, a manual check of all family homes is being completed to ensure that no other a criminal records checks were missed.</p> <p>Each of the affected foster parents has now been fingerprinted. One set was received on March 5, 2003 and sent to the SBI on March 6, 2003. Once received from the county department of social services, the other set of fingerprints will be immediately sent to the SBI.</p>
02-SA-53	<u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$145,848	<p><u>Inadequate Controls Over Foster Care Rate Setting</u></p> <p>There were some internal control weaknesses in the Department's method of calculating and reviewing 2001- 2002 facility rates for child caring institutions in the Foster Care Program. Administrative costs are an allowable component in the rate calculation, but the Department did not always consider it correctly, resulting in the overpayment of one facility. The Department's review procedures of the rate calculations failed to detect the errors. We are questioning an estimated overpayment to the facility of \$145,848. Also, the Department did not take follow-up action on two facilities when they failed to submit adequate documentation to support the social services expenses used</p>

93.658 FOSTER CARE - TITLE IV-E (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

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Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>in the facility rate calculation.</p> <p><i>Recommendation:</i> The Department should improve controls over the facility rate setting process. The rate computations should be sufficiently reviewed before they are finalized to ensure that facility costs are appropriately used in rate calculations and adequate documentation exists to support the facility costs. The Department should seek reimbursement for the overpayments and reimburse the Foster Care Program.</p> <p><i>Agency Response:</i> The Controller's Office concurs with this finding. The Foster Care Rate Setting function was in a transition phase during the 2001-2002 rate setting process. The function was being transferred from DSS to the Controller's Office. Simultaneously, a new version of the cost report was introduced. Supplemental information previously not required due to the format of the Application For Assistance cost report that was replaced by the Residential Treatment/Foster Care Cost Report was no longer available. Transition staff was unaware of this condition. We have requested and received supplemental documentation to support the approved rates for one of the facilities in question. The issue raised regarding the overpayment to one of the facility rates is valid. We calculate that the error resulting from misstated administrative costs created an overpayment to one agency of \$204.07 per child, per month which equates to the \$145,848 finding. The Division will seek reimbursement for the overpayment and reimburse the Foster Care Program.</p> <p>The following enhancements have been and/or are currently being made to the Residential Treatment and Foster Care cost reporting process. This will ensure that these types of errors do not occur in the future.</p> <ul style="list-style-type: none"> • A documented review process is now in place for all <i>Residential Treatment and Foster Care Cost Reports</i> and <i>Individual Facility Rate Forms</i>. This review process will be applied thoroughly to all reports on a consistent basis. • Automated reporting is now in place, which requires the supplemental detail that was missing from the 2001-2002 facility rate process. Clarification and/or supplemental schedules will be obtained as part of the review process. • The Individual Facility Rate form pulls from the Schedule C that contains cost data. This allows for systematic checks and balances and eliminates much of the manual process involved on the Rate form. • The Individual Facility Rate form will be further modified to elaborate more specifically on the expenditures to be used in Step 2 (the determination of

93.658 FOSTER CARE - TITLE IV-E (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

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Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>the total program cost figure) and Step 4 (the determination of the administration expenses to be used). The total costs to be used in Step 2 should be total agency costs less administrative costs. The administrative costs used in Step 4 should be the allocated portion of costs only if the administrative costs are not directly assigned to the programs in the audit. If administrative cost is assigned in the audit, the assigned amount is to be used.</p>
02-SA-54 <u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$21,310	<p><u>Incorrect Facility Rates in the Foster Care Computer System</u></p> <p>Incorrect rates were entered into the Foster Care Licensing System for three facilities, resulting in overpayments of \$21,310 for the care of children. This amount has been questioned. Controls to ensure that foster care facilities were paid the proper rates were not effective.</p> <p><i>Recommendation:</i> Control procedures should be strengthened to ensure that correct rates are entered into the systems that control foster care payments. The foster care payment reports should be reviewed monthly to ensure that proper rates are applied to the cost of care calculation. The Division of Social Services should adjust, or recoup, from the facilities that were overpaid the \$21,310 identified as overpayments. In addition, the Division should determine if any overpayments may have been made to any other foster care facility and if overpayments are identified, they should be recovered.</p> <p><i>Agency Response:</i> The Department concurs with the finding. To correct the overpayments, adjustments were prepared on February 13, 2003 and have been submitted to the Controller's Office for processing. In February 2003, staff were reminded of the importance of following existing procedures which require that preliminary payment reports for institutions be reviewed monthly prior to the payment cut-off date (20th of each month) to ensure that proper rates are applied to the cost of care calculation for each home under the facility. By June 30, 2003, the Division will review the facility payment reports for each month during SFY 2002 for other incorrect rates and adjust as needed.</p>
02-SA-55 <u>Eligibility:</u> Reportable Condition	<p><u>Improper Access to Computer Systems</u></p> <p>Instances were noted where current and former Division of Social Services and county social service employees had improper access to several of the State's computer systems. See finding 02-FS-16 for a description.</p>

93.658 FOSTER CARE - TITLE IV-E (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-56	Subrecipient <u>Monitoring:</u> Reportable Condition	<p><u>Monitoring Not Performed on Vendors Responsible for Compliance Requirements</u></p> <p>The Division of Social Services did not have a documented monitoring plan in place to ensure that fiscal and programmatic monitoring was performed for compliance requirements passed to vendors. As a result, eight vendor contracts, at a cost of \$2.1 million in Foster Care funds for the year ending June 30, 2002, were not monitored and there is little, if any, assurance regarding the vendors' compliance with regulations.</p> <p>We identified eight contracts with six vendors that the Division had determined to be purchase of services/vendor contracts. The compliance requirements the Division required of these vendors were: 1) determine eligibility for student awards, 2) provide matching funds, 3) supplement contract activities and not supplant them, and 4) ensure that expenditures are only for allowable activities and allowable costs. There was no documented evidence that the Division had monitored these vendor contracts for compliance with these requirements.</p> <p>OMB Circular A-133 states that the auditee is responsible for ensuring compliance for vendor transactions that are structured such that the vendor is responsible for program compliance or the vendor's records must be reviewed to determine program compliance.</p> <p><i>Recommendation:</i> The Division should monitor any vendor contractors who are required to comply with laws and regulations governing federal awards. Monitoring activities should be documented in a format that clearly defines the procedures performed, the results obtained, and the corrective action planned when instances of noncompliance are identified.</p> <p><i>Agency Response:</i> After careful review of the contracts and the criteria for contract determination, the Department/Division of Social Services concurs that Contract 126-02 with the University of North Carolina at Chapel Hill is a financial assistance contract and is, therefore, subject to OMB Circular A-133 monitoring. Although the Division had considered this contract to be purchase of service and had not developed a formal monitoring plan, the services rendered under the contract were closely monitored. The contract administrator met frequently (usually monthly) with the principle investigator to review progress, discuss the project, and evaluate any issues that arose. The contract administrator also served on the advisory committee for the project funded through the contract and reviewed expenditure reports each month. These actions and others will be documented in a formal monitoring plan for the next contract year.</p> <p>The Department/Division of Social Services disagrees that the other contracts</p>

93.658 FOSTER CARE - TITLE IV-E (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>cited by the auditor meet the criteria for financial assistance contracts. The Division believes they are appropriately classed as purchase of service because the vendors have no responsibility to: determine client eligibility, authorize services on a client specific basis, determine the appropriateness of services, provide programmatic functions such as evaluation, planning, monitoring, develop program standards, procedures and rules, program compliance. Also, the vendors have no obligation to the funding authority other than the delivery of services, they operate in a competitive environment and they provide similar goods and services to many different purchasers, operating within normal business operations. The only compliance issue that was passed to the vendor on these contracts is to provide matching funds. One contract, 020-02, was with a non-profit agency and the matching requirement was 25% or 50% dependent on the funding source. The Division monitored compliance with the match requirement through review of expenditure reports. The remaining contracts were all with institutions of the University of North Carolina system. The Division monitored that services were provided as required through review of expenditure and activity reports and by critiquing contract deliverables such as newsletters produced and training events conducted.</p> <p><i>Auditor Response:</i> We agree that the seven contracts referred to in the last paragraph of the Division's response may not meet the Division's definition of financial assistance. This is, however, not the issue in this finding. Regardless of whether the contracts were purchase of service contracts or financial assistance grants, there were several requirements that the Division imposed on these vendors. We were not provided evidence that the Division monitored that its vendors had complied with all of the requirements as listed in the second paragraph of the audit finding.</p>

93.667 SOCIAL SERVICES BLOCK GRANT**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-57	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>SSBG Program Was Not Monitored</u></p> <p>The Division of Social Services did not perform monitoring procedures to provide reasonable assurance that counties used Social Services Block Grant (SSBG) funds for only eligible individuals and allowable service activities. The lack of subrecipient monitoring increases the risk that unauthorized activities and/or costs at the subrecipient level may occur and go undetected.</p> <p>The Division's monitoring plan did not include monitoring procedures for the SSBG program. OMB Circular A-133 requires that a pass-through entity monitor subrecipient activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements.</p> <p><i>Recommendation:</i> The Division should continue its efforts to develop and implement a monitoring process that addresses the federal requirements applicable to the subrecipients of SSBG funds.</p> <p><i>Agency Response:</i> The Department does perform monitoring activities on the SSBG grant, however these monitoring activities have not been formalized in the Division of Social Services (DSS) monitoring plan and have not been as extensive as they might otherwise have been due to budgetary and personnel constraints. The Department believes that risk assessment plays a vital role in determining the type and number of monitoring activities that should take place. The DSS considers SSBG to be a low-risk activity and has, therefore, performed less monitoring in this area. Additionally, monitoring is a broad function and certain monitoring activities such as internal control assessments and the review of activities funded by multiple funding sources results in coverage of SSBG funds. SSBG funds are also monitored through the budgeting and expenditure reporting processes in the DSS and by other Divisions that utilize SSBG funding. The DSS plans to strengthen SSBG monitoring and the Division's revised monitoring plan includes specific instructions for monitoring SSBG. Pilot monitoring activities under the revised plan will be completed this fiscal year prior to June 30, 2003. The revised monitoring plan, including SSBG, will be fully implemented for SFY 2003-04.</p>

93.767 STATE CHILDREN'S INSURANCE PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Teachers' and State Employee's Comprehensive Major Medical Plan

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-58	Allowable Costs/ <u>Cost Principles:</u> Material Weakness	<u>Inadequate Controls Over the Processing of Financial Transactions</u> The Plan's accounting procedures and internal control and the system of physically maintaining accounting records are inadequate to govern the level of financial activity conducted by the Plan. See finding 02-FS-25 for a description.
02-SA-59	Procurement and Suspension and <u>Debarment:</u> Material Weakness Material Noncompliance	<u>Required Debarment Certifications Were Not Obtained</u> The Plan did not obtain a certification regarding debarment and suspension from its contractors receiving awards greater than \$100,000. Of the five contracts examined, one was for an award greater than \$100,000. Individuals or organizations convicted of fraud or found in violation of government contracts or federal laws may be prohibited by the federal government from contracting for or receiving awards from federal funds. Federal regulation 45 CFR 76.510(b) requires a certification regarding debarment and suspension to be filed for covered transactions. <i>Recommendation:</i> The Plan should obtain the required certifications from its contractors as part of the standard procurement process. <i>Agency Response:</i> In response to the Plan not obtaining a certification regarding debarment and suspension from its NC HealthChoice contractors receiving awards greater than \$100,000 for one of its contracts: The Plan agrees with that finding. Since that finding, the Plan has obtained the certification. In the future, all NC HealthChoice contracted vendors whose volume exceeds \$100,000 will be checked by Accounting staff for this certification. Also the Plan's attorney will be instructed to add this requirement to all future NC HealthChoice contracts.

93.778 MEDICAL ASSISTANCE PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-60	<p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$5,880</p>	<p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>From tests of 270 Medicaid claims, we noted eleven claims that were in error: See finding 02-FS-18 for a description.</p>
02-SA-61	<p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p>	<p><u>One Employee Had Improper Access to the Medicaid Management Information System</u></p> <p>Our review of the application and general controls at Electronic Data Systems Corporation (EDS) revealed that one EDS employee had more access to the Division's Medicaid Management Information System than was necessary for the employee's job. See finding 02-FS-19 for a description.</p>
02-SA-62	<p>Special Tests and Provisions:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Nursing Facility Desk Audits Were Not Completed</u></p> <p>The Division of Medical Assistance (DMA) completed only 29% of the required nursing facility cost report desk audits. Because of this condition, DMA was not able to verify the accuracy of the nursing facility cost reports. The desk audits are performed to ensure that the cost reports support the rates the nursing facilities used and to identify overpayments, if any.</p> <p>For fiscal year ending June 30, 2001, there were 357 nursing facility cost reports that required desk audits to be completed by June 30, 2002. DMA was able to complete 102 desk audits and had 40 other desk audits in process. DMA did not receive audit reports on the remaining 215 facilities.</p> <p>The North Carolina State Plan, section .0104(e), requires desk audits of nursing facility cost reports to be completed within 180 days after their receipt. The cost reports are due by December 31 of each year.</p> <p><i>Recommendation:</i> DMA should enhance controls to ensure that the required desk audits of the nursing facility cost reports are completed on a timely basis.</p> <p><i>Agency Response:</i> The Department agrees with this finding. The Division of Medical Assistance (DMA) Audit Section will take the following steps to ensure that desk audits of cost reports are completed on a timely basis: 1) perform limited scope audits of Nursing Facility cost reports which take less time than</p>

93.778 MEDICAL ASSISTANCE PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>full audits; 2) perform sampling to audit selective cost reports from chain providers and apply the findings from the sample to the entire chain; and 3) endeavor to increase productivity through regular staff training sessions. Most of the audit staff is new to DMA and management believes that increased training will shorten the learning curve and thus increase productivity.</p>
02-SA-63	<p>Special Tests and Provisions:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Medical Audits of Health Maintenance Organizations Were Not Performed Annually</u></p> <p>The Division did not have an adequate system in place to ensure that annual "medical audits" for health maintenance organizations (HMOs) were performed. Division personnel stated that budget cuts in the Managed Care Section limited their ability to perform, or contract out, the annual site reviews. Because annual site reviews were not performed, there is an increased risk that HMOs may not be providing an acceptable level of health care to enrolled recipients.</p> <p>There were two HMO contracts in effect during the fiscal year:</p> <ul style="list-style-type: none"> • Since the inception of one of the HMO contracts, two audits would have been required for this HMO as of June 30, 2002. Although an audit commenced July 2002, as of December 9, 2002, the first audit report on this HMO is yet to be finalized. • The other HMO was last audited in October 2000 with a report issued in May 2001. This HMO is lacking at least one additional audit. <p>Federal regulation 42 CFR Section 434.53 requires the Division to audit, at least once a year, each HMO to ensure the contractor furnishes quality and accessible health care to enrolled recipients. The audits are to encompass multiple areas of review including administrative structure, financial status, provider networking, quality improvement, customer services, utilization review processes, and information systems.</p> <p><i>Recommendation:</i> To comply with federal requirements, the Division should ensure that HMOs are audited as required by the regulations. The Division should take steps to have its one remaining HMO audited.</p> <p><i>Agency Response:</i> We agree with this finding. The Division of Medical Assistance (DMA) was unable to accomplish the required audits (operational reviews) on an annual basis due to staffing shortages and budgetary constraints imposed by legislative mandates. In July of 2002, DMA contracted with Myers and Stauffer to conduct a thorough audit of South Care (the Plan),</p>

93.778 MEDICAL ASSISTANCE PROGRAM (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>currently the only HMO contracting with DMA. DMA Managed Care staff participated in the onsite audit in conjunction with a team from Myers and Stauffer. The audit encompassed multiple areas of review including administrative structure, financial status, provider networking, quality improvement, customer services, utilization review processes, and information systems. The onsite review, with face-to-face and telephonic interviews and document review, was accomplished over a three-day period. In addition, DMA staff plans an additional onsite visit to the Plan prior to or during the third quarter of the calendar year 2003 to assess the status of the cited deficiencies. DMA plans to contract out an annual audit or perform an audit with DMA staff annually from this point forward.</p> <p>United HealthCare terminated its contract with the agency effective December 1, 2002. Because operational reviews are used to work with the HMOs prospectively on how they can continue to meet their contractual obligations and serve the Medicaid clients linked with them, DMA has no plans of conducting a retrospective operational review with United HealthCare. South Care is the only contracted HMO at the present time.</p>

93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-64	Allowable Costs/Cost Principles: Reportable Condition	<p><u>Allocations Not in Accordance With Cost Allocation Plan</u></p> <p>Expenditures for one of the twelve responsibility cost centers (RCC) we tested at the Division of Mental Health, Developmental Disabilities, and Substance Abuse Services (Division) were not allocated in accordance with the Division's cost allocation plan. Personnel changes affecting this RCC were not reflected in the allocation basis until seven months after the changes had occurred. This caused the Substance Abuse Prevention and Treatment (SAPT) Block Grant to be overcharged by approximately \$4,500.</p> <p>In addition, two RCCs that charged costs directly to the SAPT should have been, but were not, included in the cost allocation plan. Review procedures were inadequate to detect the omissions.</p> <p>Cost allocations and methods of charging costs should be in accordance with the cost allocation plan approved by the Federal cognizant agency.</p> <p><i>Recommendation:</i> The Department should make an adjustment to correct the overcharge to the SAPT. The Department should ensure that changes affecting the cost allocation plan are communicated timely and that changes in the allocation basis are made timely. The Department should also prepare an amendment to the cost allocation plan to include the two RCCs that were omitted. Additionally, procedures should be implemented to ensure that the cost allocation plan is complete.</p> <p><i>Agency Response:</i> The Department is in fundamental agreement with these findings and recommendations. New procedures were put in place early in the current State fiscal year (Controller's Office procedure CF001) to improve the communication of changes needed to the Cost Allocation Plan (CAP). The new procedures should prevent a recurrence of the type of error noted in the first example. We will remind all Divisions of the importance of exercising diligence in adhering to those procedures. A prior year adjustment was entered in NCAS during February 2003, to correct the improper cost allocation for the time period between November 2001 and May 2002.</p> <p>The CAP Amendment process is designed so that only RCCs that require changes are included in an amendment. One of the two RCCs noted in the finding had not changed since the Division converted to a CAP in SFY 2000 and the fact that it was inadvertently omitted from the initial document was not caught. It will be included in the CAP Amendment currently being prepared for submission to the Division of Cost Allocation with a request for approval retroactive to July 1, 2000. The other RCC identified by the auditors is included in the Access database simply for the purpose of using the cost allocation interface to record the earned revenue and associated receivable. It</p>

93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>is an institution RCC and is not included in the DMH/DD/SAS Cost Allocation Plan. The Cost Accounting Branch in the Controller's Office will implement a new procedure by April 1, 2003 to compare the CAP narrative to both the BD-701 RCC and the Access cost allocation database on a quarterly basis to identify any discrepancies between those three reference sources. As part of that reconciliation, any RCCs included in the database that are not supposed to be included in the CAP will be noted.</p>
02-SA-65	<p data-bbox="310 829 428 909">Allowable Costs/Cost Principles:</p> <p data-bbox="342 930 461 978">Reportable Condition</p> <p data-bbox="537 829 1195 856"><u>System of Tracking Time Contains Control Weaknesses</u></p> <p data-bbox="537 892 1466 1039">The Division did not have a written policy requiring monthly time sheet submission or a tracking system to ensure that all employees submitted monthly time sheets. Unless time sheets are reviewed monthly, there is a risk of overpaying an employee who is not working or whose leave balance has been exhausted.</p> <p data-bbox="537 1077 1466 1224">One of the nineteen employees tested submitted his July 2001 through December 2001 time sheets to his supervisor in January 2002. In addition, the employee prepared and submitted time sheets for the entire 2002 calendar year in February 2003 after inquiries were made about the status of this employee's time sheets.</p> <p data-bbox="537 1262 1466 1318">Good internal controls dictate that employees submit monthly time sheets of hours worked and leave taken.</p> <p data-bbox="537 1356 1466 1503"><i>Recommendation:</i> The Division should develop a policy for time sheet submission. A tracking system should be implemented to ensure that the time sheets are received monthly from all employees. In addition, time sheets should be reviewed so that adjustments to the employees' pay can be made on a timely basis.</p> <p data-bbox="537 1541 1466 1776"><i>Agency Response:</i> The Department agrees with this finding and recommendation. The Division of Mental Health, Developmental Disabilities and Substance Abuse Services has developed a written policy to ensure that time sheets are received from all employees by the fifth working day of the following month. The policy includes procedures to verify that the employee and their supervisor have signed the time sheets. This policy became effective March 1, 2003 and all time sheet submissions for SFY 02-03 will be current at March 31, 2003.</p>

93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-66	Cash Management: Reportable Condition	<p><u>Excessive Funds Advanced to Subrecipients</u></p> <p>The Division of Mental Health, Developmental Disabilities, and Substance Abuse Services advanced excessive funds to three of the seven subrecipients tested, causing the Division to be out of compliance with federal cash management requirements. The excessive advances during the audit period totaled \$644,794.</p> <p>These advances, paid with Substance Abuse Prevention and Treatment Block Grant funds, were to fund estimated expenditures for sixty days. Federal regulations require the Division to assure that subrecipients conform substantially to the same timing requirements that apply to the State, which is restricted by the Treasurer-State Agreement to two days.</p> <p><i>Recommendation:</i> The Division should ensure that future advances do not exceed the timing requirements.</p> <p><i>Agency Response:</i> The Department concurs with the Auditor's finding. Effective July 1, 2002, the Division has developed and implemented policies and procedures to ensure that Federal funds are not advanced to contract vendors. Any approved contract advances are paid from State funds and not Federal funds. The Division continuously monitors contract payments to ensure that Federal funds are not paid before actual Federally reimbursable expenditures have been incurred as required under the Treasurer-State Agreement (TSA) two-day advance.</p> <p>These Division policies and procedures have been accepted by the U.S. DHHS, Substance Abuse and Mental Health Services Administration per October 30, 2002 correspondence from the Financial Advisory Services Officer of the Grants Management Branch, OPS, SAMHSA to the Division of Mental Health/Developmental Disabilities and Substance Abuse Services.</p>
02-SA-67	Matching, Level of Effort, Earmarking: Material Weakness Material Noncompliance \$8,618,156	<p><u>Accounting Records Did Not Adequately Support Earmarking Requirements</u></p> <p>The Division of Mental Health, Developmental Disabilities, and Substance Abuse Services was unable to document compliance with certain earmarking requirements for the 2001 federal fiscal year (FFY). (Earmarking requirements specify the minimum and/or maximum amount or percentage of a program's funding that must/may be used for specified activities, including funds provided to subrecipients.) Since accounting records were not sufficient to provide reasonable assurance that federal compliance requirements were met, we question \$8.6 million, which is the amount required by the earmarking requirements to be expended with the 2001 FFY Substance Abuse Prevention</p>

93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>and Treatment (SAPT) block grant.</p> <p>Prior to FFY 2002, the Division's accounting records were not designed to track the SAPT block grant separately by federal fiscal year. Instead, the Division tracked the grant expenditures on the State fiscal year. As a result, we were unable to determine compliance with the following earmarking requirements for the 2001 FFY:</p> <ul style="list-style-type: none"> • Of the amount earmarked for alcohol and drug prevention/treatment, not less than 20% of the grant is required to be expended for SAPT primary prevention programs (45 CFR 96.124(b)(1)). • Not less than 2% and not more than 5% of the grant is required to be expended on projects that provide early intervention services for HIV disease (45 CFR 96.128(a)(1) and (d)). <p>The Division, however, attempted to show compliance with the HIV early intervention services earmarking requirement by comparing the 2002 state fiscal year expenditures with the earmarking requirement for the 2002 FFY. In the process, the Division erred in its interpretation of the earmarking limitation. Rather than treating 5% as the maximum amount to be spent for this requirement, the Division mistakenly interpreted the 5% figure as the minimum amount. This resulted in \$86,408 of expenditures more than the 5% allowed by the 2002 FFY grant award. Since the grant period has not ended for the 2002 FFY grant, we are not questioning this cost.</p> <p>In accordance with 45 CFR 96.30, fiscal controls and accounting procedures must be sufficient to (a) permit preparation of reports required by the statute authorizing the grant and (b) permit the tracing of funds to a level of expenditure adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of the statute authorizing the block grant.</p> <p><i>Recommendation:</i> The Division should track expenditures by federal fiscal year in order to determine that the earmarking requirements have been met. In addition, the Division should use 5% as the maximum amount allowed for HIV early intervention services when tracking the HIV expenditures for the 2002 FFY grant. The Division should also contact the federal agency when questions arise concerning earmarking requirements to ensure that it is using the correct percentages.</p> <p><i>Agency Response:</i> The Department has implemented changes in its accounting practices to track Substance Abuse Prevention and Treatment (SAPT) block grant expenditures by federal fiscal year (FFY) in the accounting</p>

93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>records. These changes were implemented in State fiscal year 2001-2002 in response to the auditors' recommendations from the audit for SFY 2001, which were issued in March 2002. The finding has been repeated this year because some FFY 2001 SAPT block grant funds were expended in SFY 2001, prior to the auditors' recommendation and before expenditures were tracked by FFY.</p> <p>Although we agree with and have implemented the auditors' recommendation to track expenditures by FFY, we disagree with the questioned cost. The federal granting agency, the Substance Abuse and Mental Health Services Administration (SAMHSA), has always accepted the Department's use of State fiscal year data and supplementary information to document compliance with earmarking and set-aside requirements. SAMHSA has indicated that those methods continue to be acceptable to them.</p> <p>We do agree with the finding related to HIV earmarking. Monitoring methods, developed with the assistance of SAMHSA, are now in place to track the amounts required to meet, but not exceed, the percentages allowed for the HIV earmarking requirement for the FFY2002 and subsequent grant awards.</p>
02-SA-68 Matching, Level of Effort, <u>Earmarking:</u> Reportable Condition	<p><u>Inadequate Control Over Level of Effort Report for Tuberculosis Services</u></p> <p>The Division did not have adequate internal controls in place when preparing the level of effort report for tuberculosis services. (Level of effort is, in part, the requirement that a specified level of expenditures from non-Federal or Federal sources for specified activities be maintained from period to period.) Unless controls are in place to ensure accurate reporting of level of effort expenditures, the Division cannot assure that these requirements have been met. The amounts reported as being expended during the 2002 State fiscal year did not agree with the supporting documentation:</p> <ul style="list-style-type: none"> • The "total of all state funds spent on TB services" amount was reported as \$3,418,712; however, the documentation supported only \$2,852,316. • The "percentage of TB expenditures spent on clients who were substance abusers in treatment" amount was reported as 19.5%. The documentation showed that it was actually 23.3%. • The "total state funds spent on clients who were substance abusers in treatment" amount was calculated and reported to be \$666,649. The revised total based on the changes noted above is \$664,590. <p>Since the Division's adjusted expenditures exceeded the \$359,692 level of</p>

93.959 BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Health and Human Services

N. C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	effort requirement, the Division is in compliance with this requirement.
	<i>Recommendation:</i> The Division should strengthen its internal control over the preparation of the level of effort reports by requiring and maintaining documentation to support the amounts and percentages that are reported.
	<i>Agency Response:</i> The Department agrees with this finding and recommendation. We have revised our reporting to the Substance Abuse and Mental Health Services Administration (SAMHSA) to correct the amount reported as having been spent on clients who were substances abusers in treatment and that revised report has been accepted. The initial information was based upon data collected prior to the end of the State fiscal year. The Division of Mental Health, Developmental Disabilities and Substance Abuse Services has revised the timeframe for gathering this data for the grant application to ensure that final year-end expenditures are used. The Division will also require that supporting documentation accompany reports of expenditures from other State agencies expending SAPTBG funds.

RESEARCH AND DEVELOPMENT CLUSTER (NOTE A)**III. Federal Award Findings and Questioned Costs**

Various Federal Agencies (Note B)

University of North Carolina at Chapel Hill

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-69	Allowable Costs/Cost <u>Principles:</u> Reportable Condition	<p><u>Bank Reconciliations Not Timely</u></p> <p>Certain bank reconciliations, including nine University Institutional Trust Fund bank account reconciliations and four Student Stores Institutional Trust Fund bank account reconciliations, were not timely completed. Supervisory review and approval of bank reconciliations was not documented for each month. See finding 02-FS-24 for a description.</p> <p>Note A: The specific CFDA numbers for the Research and Development Cluster are identified in the Schedule of Expenditures of Federal Awards (By State Agency) for the University of North Carolina at Chapel Hill. All grants listed are Research and Development grants with the exception of CFDA numbers 84.007, 84.032, 84.033, 84.038, 84.047, 84.063, 84.288, 93.342, and 93.820.</p> <p>Note B: The following federal agencies provided direct funding to the Research and Development Cluster:</p> <p>U.S. Department of Agriculture</p> <p>U.S. Department of Commerce</p> <p>U.S. Department of Defense</p> <p>U.S. Department of Housing and Urban Development</p> <p>U.S. Department of Interior</p> <p>U.S. Department of State</p> <p>U.S. Department of Transportation</p> <p>U.S. Appalachian Regional Commission</p> <p>Library of Congress</p> <p>National Aeronautics and Space Administration</p> <p>National Foundation on the Arts and the Humanities</p> <p>National Science Foundation</p>

RESEARCH AND DEVELOPMENT CLUSTER (NOTE A) (continued)**III. Federal Award Findings and Questioned Costs**

Various Federal Agencies (Note B)

University of North Carolina at Chapel Hill

For the Fiscal Year Ended June 30, 2002

Type of Finding/ Questioned Costs	Findings and Recommendations
	U.S. Small Business Administration
	U.S. Department of Veterans Affairs
	U.S. Environmental Protection Agency
	U.S. Department of Energy
	Federal Emergency Management Agency
	U.S. Department of Education
	National Archives and Records Administration
	U.S. Department of Health and Human Services
	Corporation for National and Community Service
	Other Federal Assistance
	Indirect funding was provided by the pass-through entities identified in the Schedule of Expenditures of Federal Awards (By State Agency) for the University of North Carolina at Chapel Hill.

STATEWIDE ISSUE

III. Federal Award Findings and Questioned Costs

N. C. Department of Administration

For the Fiscal Year Ended June 30, 2002

	Type of Finding/ Questioned Costs	Findings and Recommendations
02-SA-70	Allowable Costs/Cost <u>Principles:</u> Questioned Cost Finding \$3,200,000	<p><u>Funds Transferred Without Equitable Distribution to the Federal Government</u></p> <p>During fiscal year 2002 Motor Fleet Management, which is an Internal Service Fund in the State of North Carolina's Reporting Entity, transferred \$3.2 million to the State's General Fund to support appropriations. While the transfer was authorized by the General Assembly in Senate Bill 1005, Section 2.2.(e), the transfer is questioned because federal programs failed to receive a refund for their equitable share.</p> <p>OMB Circular A-133 states that refunds are to be made to the Federal Government for its share of any amounts transferred or borrowed from internal service, central service, pension, insurance, or other similar activities or funds for purposes other than to meet the operating liabilities, including interest on debt, of the fund.</p> <p>Note: The effect of the noncompliance on federal programs is not readily determinable. The noncompliance could affect most federal programs administered by the State.</p> <p><i>Recommendation:</i> The State should make contact with the federal government to seek disposition of the issue of the \$3.2 million that was transferred out for purposes other than to meet the operating liabilities of the fund.</p> <p><i>Agency Response:</i> The Department of Administration through its cost plan negotiations conducted by an outside contractor will negotiate any disposition of the \$3.2 million transfer to the General Fund. This contractor has the responsibility for the preparation of the Department of Administration's Indirect Cost Plan and in seeking an approved rate from the Federal cognizant agency (DHHS).</p>

Summary of Findings and Questioned Cost

**Summary of Findings and Questioned Costs
By Federal Agency**

For the Fiscal Year Ended June 30, 2002

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Agriculture:	10.551	02-SA-1	Errors in Electronic Benefits Transfer Reconciliations	\$ <u>0</u>
	10.553	02-SA-2	Federal Funds Not Drawn in Accordance With Agreement	<u>0</u>
	10.555	02-SA-3	Federal Funds Not Drawn in Accordance With Agreement	<u>0</u>
	10.558	02-SA-4	Untimely Receipt and Review of Subrecipient Audit Reports	<u>0</u>
	10.561	02-SA-5	Accounting Records Do Not Sufficiently Support Federal Reporting and Period of Availability Requirements	2,437,233
		02-SA-6	Fiscal Monitoring Not Performed on Nutrition Education Subrecipients	
				<u>2,437,233</u>
			Total Federal Agency	<u>2,437,233</u>
U. S. Department of Justice:	16.586	02-SA-7	Federal Funds Not Drawn in Accordance With State Cash Management Plan	
		02-SA-8	Required Debarment Certifications Not Obtained	<u>0</u>
			Total Federal Agency	<u>0</u>
U. S. Department of Labor:	17.225	02-SA-9	Access Rights for Separated Employees Not Revoked Timely	
		02-SA-10	Claimant Eligibility Documentation Needs Improvement	4,101
				<u>4,101</u>
	17.245	02-SA-11	Job Training Not Always Documented	<u>984</u>
				984
	17.258	02-SA-12	Required Debarment Certifications Not Obtained	<u>0</u>
	17.259	02-SA-13	Required Debarment Certifications Not Obtained	<u>0</u>

**Summary of Findings and Questioned Costs
By Federal Agency**

For the Fiscal Year Ended June 30, 2002

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Labor: (continued)	17.260	02-SA-14	Required Debarment Certifications Not Obtained	0
				5,085
U. S. Department of Transportation:	20.106	02-SA-15	The Division Awarded a \$430,000 Grant to Correct a Construction Defect Prior to Determining Who Was Responsible	344,000
				344,000
	20.205	02-SA-16 02-SA-17	Time Records Not Approved by Supervisor Computerized System Does Not Report Testing Results	0
				0
	20.600	02-SA-18 02-SA-19 02-SA-20 02-SA-21 02-SA-22	Equipment Purchased Without Required Approval Unallowable Costs Charged to Grant Required Suspension and Debarment Certifications Not Obtained Subrecipient Monitoring Procedures Not Documented Audit Requirements Incorrectly Stated in Subrecipient Contracts	6,388 15,750
				22,138
	20.601	02-SA-23 02-SA-24 02-SA-25	Required Suspension and Debarment Certifications Not Obtained Subrecipient Monitoring Procedures Not Documented Audit Requirements Incorrectly Stated in Subrecipient Contracts	0
				0
				0
	20.602	02-SA-26 02-SA-27 02-SA-28	Required Suspension and Debarment Certifications Not Obtained Subrecipient Monitoring Procedures Not Documented Audit Requirements Incorrectly Stated in Subrecipient Contracts	0
				0
				0
	20.603	02-SA-29 02-SA-30 02-SA-31	Required Suspension and Debarment Certifications Not Obtained Subrecipient Monitoring Procedures Not Documented Audit Requirements Incorrectly Stated in Subrecipient Contracts	0
				0
				0
	20.604	02-SA-32 02-SA-33 02-SA-34	Required Suspension and Debarment Certifications Not Obtained Subrecipient Monitoring Procedures Not Documented Audit Requirements Incorrectly Stated in Subrecipient Contracts	0
				0
				0

**Summary of Findings and Questioned Costs
By Federal Agency**

For the Fiscal Year Ended June 30, 2002

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Transportation: (continued)	20.605	02-SA-35	Equipment Purchased Without Required Approval	22,667
		02-SA-36	Funds Provided to Subrecipients Without Executed Contract Agreements	
		02-SA-37	Required Suspension and Debarment Certifications Not Obtained	
		02-SA-38	Subrecipient Monitoring Procedures Not Documented	
		02-SA-39	Audit Requirements Incorrectly Stated in Subrecipient Contracts	
				<u>22,667</u>
			Total Federal Agency	<u>388,805</u>
Federal Emergency Management Agency:	83.544	02-SA-40	Inadequate Tracking of Subrecipient Audit Reports - Public Assistance Program	<u>0</u>
	83.548	02-SA-41	Inadequate Tracking of Subrecipient Audit Reports - Hazard Mitigation Grant Program	<u>0</u>
			Total Federal Agency	<u>0</u>
U. S. Department of Education:	84.126	02-SA-42	Basic Support Claims Were Not Properly Paid	84,824
		02-SA-43	Errors in the Department's Cost Allocation	
		02-SA-44	Control Weaknesses Over Determination and Documentation of Client Eligibility	10,473
				<u>95,297</u>
			Total Federal Agency	<u>95,297</u>
U. S. Department of Health and Human Services:	93.558	02-SA-45	TANF Reports Contained Erroneous or Undocumented Data	
		02-SA-46	TANF Monitoring Procedures Contained Weaknesses	<u>0</u>
	93.563	02-SA-47	Certifications for Time Worked Not on File	
		02-SA-48	Fixed Asset Records Were Not Properly Updated	
		02-SA-49	Controls Over Physical Inspection of Fixed Assets Were Inadequate	
		02-SA-50	Appropriate Action Not Taken in Child Support Cases	<u>0</u>

**Summary of Findings and Questioned Costs
By Federal Agency**

For the Fiscal Year Ended June 30, 2002

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Health and Human Services: (continued)	93.568	02-SA-51	Subrecipient Monitoring Procedures Were Inadequate	<u>0</u>
	93.658	02-SA-52	Foster Care Program Criminal Record Checks Not Always Documented	8,304
		02-SA-53	Inadequate Controls Over Foster Care Rate Setting	145,848
		02-SA-54	Incorrect Facility Rates in the Foster Care Computer System	21,310
		02-SA-55	Improper Access to Computer Systems	
		02-SA-56	Monitoring Not Performed on Vendors Responsible for Compliance Requirements	<u>175,462</u>
	93.667	02-SA-57	SSBG Program Was Not Monitored	<u>0</u>
	93.767	02-SA-58	Inadequate Controls Over the Processing of Financial Transactions	
		02-SA-59	Required Debarment Certifications Were Not Obtained	<u>0</u>
	93.778	02-SA-60	Services Billed Were Not Supported by Medical Records	5,880
		02-SA-61	One Employee Had Improper Access to the Medicaid Management Information System	
		02-SA-62	Nursing Facility Desk Audits Were Not Completed	
		02-SA-63	Medical Audits of Health Maintenance Organizations Were Not Performed Annually	<u>5,880</u>
	93.959	02-SA-64	Allocations Not in Accordance With Cost Allocation Plan	
		02-SA-65	System of Tracking Time Contains Control Weaknesses	
		02-SA-66	Excessive Funds Advanced to Subrecipients	
		02-SA-67	Accounting Records Did Not Adequately Support Earmarking Requirements	8,618,156
		02-SA-68	Inadequate Control Over Level of Effort Report for Tuberculosis Services	<u>8,618,156</u>
				Total Federal Agency
				<u>8,799,498</u>
Various: (Note A)	(Note A)	02-SA-69	Bank Reconciliations Not Timely	<u>0</u>
				Total Various Agencies
				<u>0</u>

**Summary of Findings and Questioned Costs
By Federal Agency**

For the Fiscal Year Ended June 30, 2002

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
Statewide Issue: (Note B)	(Note B)	02-SA-70	Funds Transferred Without Equitable Distribution to the Federal Government	3,200,000
				<u>3,200,000</u>
				Total Statewide Issue
				<u>3,200,000</u>
			Total Questioned Costs	\$ <u>14,925,918</u>

Note A This finding is related to the Research and Development cluster. The federal agencies and CFDA numbers are identified in audit finding 02-SA-69.

Note B See audit finding 02-SA-70 for a discussion of the federal programs impacted by this finding.

**Summary of Findings and Questioned Costs
By State Agency**

For the Fiscal Year Ended June 30, 2002

State Agency	Finding	Finding Numbers	Questioned Costs
Administration:	1 Funds Transferred Without Equitable Distribution to the Federal Government	02-SA-70	\$ 3,200,000
		Total State Agency	<u>3,200,000</u>
Commerce:	2 Required Debarment Certifications Not Obtained	02-SA-12, 02-SA-13, 02-SA-14	<u>0</u>
Correction:	3 Federal Funds Not Drawn in Accordance With State Cash Management Plan	02-SA-7	
	4 Required Debarment Certifications Not Obtained	02-SA-8	<u>0</u>
Crime Control and Public Safety:	5 Inadequate Tracking of Subrecipient Audit Reports - Hazard Mitigation Grant Program	02-SA-41	
	6 Inadequate Tracking of Subrecipient Audit Reports - Public Assistance Program	02-SA-40	<u>0</u>
Employment Security Commission:	7 Access Rights for Separated Employees Not Revoked Timely	02-FS-20, 02-SA-9	
	8 Claimant Eligibility Documentation Needs Improvement	02-FS-21, 02-SA-10	4,101
	9 Job Training Not Always Documented	02-FS-22, 02-SA-11	<u>984</u>
		Total State Agency	<u>5,085</u>
Health and Human Services:	10 Accounting Records Did Not Adequately Support Earmarking Requirements	02-SA-67	8,618,156
	11 Accounting Records Do Not Sufficiently Support Federal Reporting and Period of Availability Requirements	02-SA-5	2,437,233
	12 Allocations Not in Accordance With Cost Allocation Plan	02-SA-64	
	13 Appropriate Action Not Taken in Child Support Cases	02-SA-50	
	14 Basic Support Claims Were Not Properly Paid	02-FS-11, 02-SA-42	<u>84,824</u>

**Summary of Findings and Questioned Costs
By State Agency**

For the Fiscal Year Ended June 30, 2002

State Agency	Finding	Finding Numbers	Questioned Costs
Health and Human Services: (continued)			
	15 Cash Disbursement Control Procedures Not Always Performed	02-FS-14	
	16 Certifications for Time Worked Not on File	02-SA-47	
	17 Control Weaknesses Over Determination and Documentation of Client Eligibility	02-SA-44	10,473
	18 Controls Over Physical Inspection of Fixed Assets Were Inadequate	02-FS-17, 02-SA-49	
	19 Errors in Electronic Benefits Transfer Reconciliations	02-FS-12, 02-SA-1	
	20 Errors in the Department's Cost Allocation	02-SA-43	
	21 Excessive Funds Advanced to Subrecipients	02-SA-66	
	22 Fiscal Monitoring Not Performed on Nutrition Education Subrecipients	02-SA-6	
	23 Fixed Asset Records Were Not Properly Updated	02-FS-13, 02-SA-48	
	24 Foster Care Program Criminal Record Checks Not Always Documented	02-SA-52	8,304
	25 Improper Access to Computer Systems	02-FS-15	
	26 Improper Access to Computer Systems	02-FS-16, 02-SA-55	
	27 Inadequate Control Over Level of Effort Report for Tuberculosis Services	02-SA-68	
	28 Inadequate Controls Over Foster Care Rate Setting	02-SA-53	145,848
	29 Incorrect Facility Rates in the Foster Care Computer System	02-SA-54	21,310
	30 Medical Audits of Health Maintenance Organizations Were Not Performed Annually	02-SA-63	
	31 Monitoring Not Performed on Vendors Responsible for Compliance Requirements	02-SA-56	
	32 Nursing Facility Desk Audits Were Not Completed	02-SA-62	
	33 One Employee Had Improper Access to the Medicaid Management Information System	02-FS-19, 02-SA-61	
	34 Services Billed Were Not Supported by Medical Records	02-FS-18, 02-SA-60	5,880
	35 SSBG Program Was Not Monitored	02-SA-57	
	36 Subrecipient Monitoring Procedures Were Inadequate	02-SA-51	
	37 System of Tracking Time Contains Control Weaknesses	02-SA-65	
	38 TANF Monitoring Procedures Contained Weaknesses	02-SA-46	
	39 TANF Reports Contained Erroneous or Undocumented Data	02-SA-45	
	40 Untimely Receipt and Review of Subrecipient Audit Reports	02-SA-4	
		Total State Agency	<u>11,332,028</u>
Public Instruction:			
	41 Federal Funds Not Drawn in Accordance With Agreement	02-FS-6, 02-SA-2, 02-SA-3	
		Total State Agency	<u>0</u>

**Summary of Findings and Questioned Costs
By State Agency**

For the Fiscal Year Ended June 30, 2002

State Agency	Finding	Finding Numbers	Questioned Costs
Revenue:	42 Refund Control Procedure Not Consistently Performed	02-FS-23	
		Total State Agency	0
State Treasurer:	43 Execution of Retirement Contribution Refund Controls Not Adequately Documented	02-FS-5	
	44 Internal Control Related to Contracted Investment Services Needs Improvement	02-FS-2	
	45 Internal Control with a Service Organization Needs Improvement	02-FS-1	
	46 Membership on the Investment Advisory Committee Does Not Comply with Statutory Requirements	02-FS-3	
	47 Violation of the North Carolina Administrative Code	02-FS-4	
		Total State Agency	0
Teachers' and State Employee's Comprehensive Major Medical Plan:	48 Inadequate Controls Over the Processing of Financial Transactions	02-FS-25, 02-SA-58	
	49 Required Debarment Certifications Were Not Obtained	02-SA-59	
		Total State Agency	0
Town of Butner Water and Sewer System:	50 Inadequate Internal Control Over Utility Billings, Collections and Account Receivables	02-FS-9	
	51 Lack of Communication, Documentation and Authorization Related to Bond Transactions	02-FS-10	
		Total State Agency	0
Transportation:	52 Audit Requirements Incorrectly Stated in Subrecipient Contracts	02-SA-22, 02-SA-25, 02-SA-28, 02-SA-31, 02-SA-34, 02-SA-39	
	53 Computerized System Does Not Report Testing Results	02-SA-17	
	54 Equipment Purchased Without Required Approval	02-SA-18, 02-SA-35	6,388
	55 Funds Provided to Subrecipients Without Executed Contract Agreements	02-SA-36	22,667

**Summary of Findings and Questioned Costs
By State Agency**

For the Fiscal Year Ended June 30, 2002

State Agency	Finding	Finding Numbers	Questioned Costs
Transportation: (continued)	56 Required Suspension and Debarment Certifications Not Obtained	02-SA-20, 02-SA-23, 02-SA-26, 02-SA-29, 02-SA-32, 02-SA-37	
	57 Subrecipient Monitoring Procedures Not Documented	02-SA-21, 02-SA-24, 02-SA-27, 02-SA-30, 02-SA-33, 02-SA-38	
	58 The Division Awarded a \$430,000 Grant to Correct a Construction Defect Prior to Determining Who Was Responsible	02-SA-15	344,000
	59 Time Records Not Approved by Supervisor	02-FS-7, 02-SA-16	
	60 Unallowable Costs Charged to Grant	02-SA-19	15,750
	61 Year-End Financial Reporting Process Does Not Identify All Liabilities	02-FS-8	
		Total State Agency	<u>388,805</u>
University of North Carolina at Chapel Hill:	62 Bank Reconciliations Not Timely	02-FS-24, 02-SA-69	
		Total State Agency	<u>0</u>
Total Questioned Costs			\$ <u><u>14,925,918</u></u>

AUDITEE'S SECTION

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**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002**

**Prepared by
Office of the State Controller**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
AGEC	\$ 21,834,104	Aging Cluster
BEDC	150,352	Bilingual Education Cluster
CCC	235,993,853	Child Care Cluster
CDBG	12,473	CDBG - Entitlement and (HUD-Administered) Small Cities Cluster
CHCC	1,046,479	Consolidated Health Centers Cluster
CHNC	231,687,905	Child Nutrition Cluster
DISI	45,229,953	Disability Insurance/SSI Cluster
EFAC	1,517,066	Emergency Food Assistance Cluster
EMPS	30,969,912	Employment Services Cluster
F&WC	8,560,814	Fish and Wildlife Cluster
FDST	566,138,583	Food Stamp Cluster
FEDT	1,628,200	Federal Transit Cluster
FGSC	534,670	Foster Grandparent/Senior Companion Cluster
HPCC	907,736,357	Highway Planning and Construction Cluster
HWSC	15,054,752	Highway Safety Cluster
MEDC	4,339,527,974	Medicaid Cluster
PWED	283,863	Public Works and Economic Development Cluster
R&D	483,128,000	Research and Development Cluster
SFAC	527,452,070	Student Financial Assistance Cluster
SPED	163,743,395	Special Education Cluster
TRIO	14,754,407	TRIO Cluster
WIA	36,997,343	WIA Cluster
10	1,425,020	U.S. Department of Agriculture
10.025	1,599,207	Plant and Animal Disease, Pest Control, and Animal Care
10.153	56,279	Market News
10.156	25,000	Federal-State Marketing Improvement Program
10.162	23,326	Inspection Grading and Standardization
10.200	162,157	Grants for Agricultural Research, Special Research Grants
10.206	10,648	Grants for Agricultural Research - Competitive Research Grants
10.210	59,520	Food and Agricultural Sciences National Needs Graduate Fellowship Grants
10.216	336,817	1890 Institution Capacity Building Grants
10.217	124,053	Higher Education Challenge Grants
10.250	343,282	Agricultural and Rural Economic Research
10.302	160,236	Initiative for Future Agriculture and Food Systems
10.303	374,799	Integrated Programs
10.475	3,010,439	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
10.500	14,844,302	Cooperative Extension Service
10.550	39,970,380	Food Donation
10.557	101,964,490	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	67,241,454	Child and Adult Care Food Program
10.560	3,480,834	State Administrative Expenses for Child Nutrition
10.565	60,476	Commodity Supplemental Food Program
10.567	64,220	Food Distribution Program on Indian Reservations
10.570	3,442,371	Nutrition Services Incentive
10.572	317,966	WIC Farmers' Market Nutrition Program (FMNP)
10.574	21,802	Team Nutrition Grants
10.652	87,592	Forestry Research
10.664	4,476,148	Cooperative Forestry Assistance

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
10.904	1,021	Watershed Protection and Flood Prevention
10.960	456,782	Technical Agricultural Assistance
10.961	19,365	Scientific Cooperation and Research
10.962	33,299	International Training - Foreign Participant
11	100,866	U.S. Department of Commerce
11.303	89,173	Economic Development - Technical Assistance
11.417	78,441	Sea Grant Support
11.431	166,386	Climate and Atmospheric Research
11.440	10,000	Environmental Sciences, Applications, Data, and Education
11.472	50,000	Unallied Science Program
11.477	30,310	Fisheries Disaster Relief
11.481	18,212	Educational Partnership Program
11.552	79,722	Technology Opportunities
11.601	64,685	Calibration Program
11.603	44,494	National Standard Reference Data System
11.604	146	Standard Reference Materials
11.609	160,764	Measurement and Engineering Research and Standards
11.611	2,733,351	Manufacturing Extension Partnership
11.612	5,661	Advanced Technology Program
12	283,082	U.S. Department of Defense
12.002	67,643	Procurement Technical Assistance for Business Firms
12.107	8,751	Navigation Projects
12.300	1,033,339	Basic and Applied Scientific Research
12.400	12,840,860	Military Construction, National Guard
12.401	8,128,548	National Guard Military Operations and Maintenance (O&M) Projects
12.420	150,692	Military Medical Research and Development
12.431	502,453	Basic Scientific Research
12.609	31,975	Selected Reserve Educational Assistance Program
12.610	11,669	Joint Land Use Studies
12.630	12,855	Basic, Applied, and Advanced Research in Science and Engineering
12.800	711,472	Air Force Defense Research Sciences Program
12.901	88,000	Mathematical Sciences Grants Program
12.902	24,798	Information Security Grant Program
12.910	168,947	Research and Technology Development
14	974,253	U.S. Department of Housing and Urban Development
14.169	9,325	Housing Counseling Assistance Program
14.171	302,971	Manufactured Home Construction and Safety Standards
14.227	(1,827)	Community Development Block Grants/Special Purpose Grants/Technical Assistance Program
14.228	44,923,748	Community Development Block Grants/State's Program
14.231	2,278,487	Emergency Shelter Grants Program
14.237	1,173,602	Historically Black Colleges and Universities Program
14.238	152,479	Shelter Plus Care
14.241	1,104,628	Housing Opportunities for Persons with AIDS
14.243	199,226	Opportunities for Youth - Youthbuild Program
14.246	98,453	Community Development Block Grants/Economic Development Initiative
14.401	247,725	Fair Housing Assistance Program - State and Local
14.511	173,191	Community Outreach Partnership Center Program
14.855	3,020,210	Section 8 Rental Voucher Program
14.857	2,176	Section 8 Rental Certificate Program
15	1,213,850	U.S. Department of the Interior

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
15.600	9,600	Andromous Fish Conservation
15.602	700	Conservation Law Enforcement Training Assistance
15.612	431,118	Endangered Species Conservation
15.614	1,663	Coastal Wetlands Planning, Protection and Restoration Act
15.615	92,781	Cooperative Endangered Species Conservation Fund
15.616	8,250	Clean Vessel Act
15.617	11,967	Wildlife Conservation and Appreciation
15.623	320,060	North American Wetlands Conservation Fund
15.625	40,892	Wildlife Conservation and Restoration
15.805	31,174	Assistance to State Water Resources Research Institutes
15.808	61,616	U.S. Geological Survey: Research and Data Acquisition
15.810	6,796	National Cooperative Geologic Mapping Program
15.904	878,581	Historic Preservation Fund Grants-In-Aid
15.916	306,986	Outdoor Recreation - Acquisition, Development and Planning
15.921	3,137	Rivers, Trails and Conservation Assistance
15.923	6,471	National Center for Preservation Technology and Training
15.925	15,000	National Maritime Heritage Grants
15.926	2,001	American Battlefield Protection
16	649,526	U.S. Department of Justice
16.004	148,425	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training
16.007	929,107	State Domestic Preparedness Equipment Support Program
16.203	4,901	Sex Offender Management Discretionary Grant
16.500	335,515	Law Enforcement Assistance
16.523	7,747,102	Juvenile Accountability Incentive Block Grants
16.540	1,992,645	Juvenile Justice and Delinquency Prevention - Allocation to States
16.541	12,197	Juvenile Justice and Delinquency Prevention - Special Emphasis
16.548	634,345	Title V - Delinquency Prevention Program
16.549	346,662	Part E - State Challenge Activities
16.550	289,922	State Justice Statistics Program for Statistical Analysis Centers
16.560	29,259	National Institute of Justice Research, Evaluation, and Development Project Grants
16.572	3,398,709	State Criminal Alien Assistance Program
16.575	9,789,083	Crime Victim Assistance
16.576	1,065,082	Crime Victim Compensation
16.579	11,420,482	Byrne Formula Grant Program
16.580	5,773,047	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program
16.585	1,095	Drug Court Discretionary Grant Program
16.586	9,719,900	Violent Offender Incarceration and Truth in Sentencing Incentive Grants
16.588	2,944,821	Violence Against Women Formula Grants
16.589	110,148	Rural Domestic Violence and Child Victimization Enforcement Grant Program
16.590	101,752	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
16.592	753,135	Local Law Enforcement Block Grants Program
16.593	1,224,904	Residential Substance Abuse Treatment for State Prisoners
16.595	158,846	Executive Office for Weed and Seed
16.607	268,191	Bulletproof Vest Partnership Program
16.710	1,840,091	Public Safety Partnership and Community Policing Grants
16.711	772	Troops to COPS
16.712	1,147,575	Police Corps
16.727	524,656	Enforcing Underage Drinking Laws Program
17	878,849	U.S. Department of Labor
17.002	2,244,236	Labor Force Statistics

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
17.005	127,725	Compensation and Working Conditions
17.225	1,489,043,019	Unemployment Insurance
17.235	2,381,817	Senior Community Service Employment Program
17.245	27,695,338	Trade Adjustment Assistance - Workers
17.246	213,108	Employment and Training Assistance - Dislocated Workers
17.249	509,306	Employment Services and Job Training Pilots - Demonstrations and Research
17.250	3,036,861	Job Training Partnership Act
17.251	191,097	Native American Employment and Training Programs
17.253	11,715,522	Welfare-to-Work Grants to States and Localities
17.255	28,110,048	Workforce Investment Act
17.503	5,064,874	Occupational Safety and Health - State Program
17.504	1,056,685	Consultation Agreements
17.600	127,418	Mine Health and Safety Grants
19.405	58,192	College and University Partnerships Program
19.415	5,019	Professional Exchanges - Annual Open Grant
20	219,245	U.S. Department of Transportation
20.005	1,016,126	Boating Safety Financial Assistance
20.106	19,706,304	Airport Improvement Program
20.107	30	Airway Science
20.109	8	Air Transportation Centers of Excellence
20.215	31,433	Highway Training and Education
20.218	4,486,617	National Motor Carrier Safety
20.219	1,056,280	Recreational Trails Program
20.308	1,685,338	Local Rail Freight Assistance
20.505	648,533	Federal Transit - Metropolitan Planning Grants
20.509	11,247,331	Formula Grants for Other Than Urbanized Areas
20.516	124,204	Job Access - Reverse Commute
20.700	374,405	Pipeline Safety
20.701	34,442	University Transportation Centers Program
20.703	332,101	Interagency Hazardous Materials Public Sector Training and Planning Grants
20.907	50,119	Historically Black Colleges and Universities - Entrepreneurial Training and Technical Assistance
21.008	55,971	Low-Income Taxpayer Clinics
23	1,498	Appalachian Regional Commission
23.001	663,089	Appalachian Regional Development (See individual Appalachian Programs)
23.011	973,126	Appalachian State Research, Technical Assistance, and Demonstration Projects
30	16,500	Equal Employment Opportunity Commission
39.003	4,089,575	Donation of Federal Surplus Personal Property
42	186,536	Library of Congress
43	1,110,854	National Aeronautics and Space Administration
43.001	796,229	Aerospace Education Services Program
43.002	49,522	Technology Transfer
45	60,866	National Foundation on the Arts and the Humanities
45.007	639,006	Promotion of the Arts - Partnership Agreements
45.024	56,476	Promotion of the Arts - Grants to Organizations and Individuals
45.025	8,998	Promotion of the Arts - Partnership Agreements
45.026	69,795	Promotion of the Arts - Leadership Initiatives
45.149	64,984	Promotion of the Humanities - Division of Preservation and Access
45.160	28,829	Promotion of the Humanities - Fellowships and Stipends
45.161	54,691	Promotion of the Humanities - Research
45.163	1,694	Promotion of the Humanities - Seminars and Institutes

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
45.201	22,927	Arts and Artifacts Indemnity
45.301	117,469	Institute of Museum and Library Services
45.310	3,722,124	State Library Program
47	1,924,835	National Science Foundation
47.041	1,327,731	Engineering Grants
47.049	522,275	Mathematical and Physical Sciences
47.050	20,260	Geosciences
47.070	1,117,374	Computer and Information Science and Engineering
47.073	24,939	Science and Technology Centers
47.074	807,211	Biological Sciences
47.075	978,787	Social, Behavioral, and Economic Sciences
47.076	2,241,664	Education and Human Resources
47.078	34,261	Polar Programs
47.707	4,354	High Bandwidth Connection to the NC Research & Education Network
59	23,954	Small Business Administration
59.037	3,661,476	Small Business Development Center
64	1,073	U.S. Department of Veterans Affairs
64.016	23,912	Veterans State Hospital Care
64.124	302,163	All-Volunteer Force Educational Assistance
66	20,522	Environmental Protection Agency
66.432	3,316,742	State Public Water System Supervision
66.433	79,113	State Underground Water Source Protection
66.454	205,104	Water Quality Management Planning
66.456	315,339	National Estuary Program
66.458	67,467,477	Capitalization Grants for State Revolving Funds
66.460	2,399,395	Nonpoint Source Implementation Grants
66.468	28,997,551	Capitalization Grants for Drinking Water State Revolving Fund
66.470	1,865,026	Hardship Grants Program for Rural Communities
66.500	1,256,711	Environmental Protection Consolidated Research
66.600	68,627	Environmental Protection Consolidated Grants - Program Support
66.604	20,856	Environmental Justice Grants To Small Community Groups
66.606	995,296	Surveys, Studies, Investigations and Special Purpose Grants
66.607	1,200,470	Training and Fellowships for the Environmental Protection Agency
66.701	69,188	Toxic Substances Compliance Monitoring Cooperative Agreements
66.707	221,899	TSCA Title IV State Lead Grants - Certification of Lead-Based Paint Professionals
66.801	1,632,428	Hazardous Waste Management State Program Support
66.802	1,097,009	Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements
66.804	168,101	State and Tribal Underground Storage Tanks Program
66.805	2,498,509	Leaking Underground Storage Tank Trust Fund Program
66.808	36,726	Solid Waste Management Assistance
66.950	1,037	Environmental Education and Training Program
81	428,380	U.S. Department of Energy
81.041	4,659,129	State Energy Program
81.042	2,472,997	Weatherization Assistance for Low-Income Persons
81.049	279,207	Office of Science Financial Assistance Program
81.078	59,803	Industrial Energy Conservation
81.086	66,334	Conservation Research and Development
81.087	2,324	Renewable Energy Research and Development
81.089	63	Fossil Energy Research and Development
81.114	39,976	University Nuclear Science and Reactor Support

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
81.119	56,321	State Energy Program Special Projects
81.120	49,840	Arms Control and Nonproliferations Policy Analysis
82	240,995	United States Information Agency
82.010	199,984	College and University Partnerships Program
83	145,167	Federal Emergency Management Agency
83.009	50,000	National Fire Academy Training Assistance
83.011	13,829	Hazardous Materials Training Program for Implementation of the Superfund Amendment and Reauthorization Act (SARA) of 1986
83.105	153,992	Community Assistance Program - State Support Services Element (CAP-SSSE)
83.536	432,286	Flood Mitigation Assistance
83.543	(290,545)	Individual and Family Grants
83.544	52,659,210	Public Assistance Grants
83.545	1,938,562	Disaster Housing Program
83.548	90,133,760	Hazard Mitigation Grant
83.551	205,708	Project Impact - Building Disaster Resistant Communities
83.552	3,432,958	Emergency Management Performance Grants
84	11,389,893	U.S. Department of Education
84.002	14,553,059	Adult Education - State Grant Program
84.010	168,779,473	Title 1 Grants to Local Education Agencies
84.011	6,640,191	Migrant Education - State Grant Program
84.013	1,153,016	Title 1 Program for Neglected and Delinquent Children
84.016	205,708	Undergraduate International Studies and Foreign Language Programs
84.021	2,561	International Overseas - Group Projects Abroad
84.029	18,121	Special Education - Personnel Development and Parent Training
84.031	9,012,295	Higher Education - Institutional Aid
84.037	10,228	Loan Cancellations
84.048	28,688,780	Vocational Education - Basic Grants to States
84.077	7,069	Bilingual Vocational Training
84.078	23,282	Special Education - Postsecondary Education Programs for Persons with Disabilities
84.116	101,099	Fund for the Improvement of Postsecondary Education
84.120	451,957	Minority Science and Engineering Improvement
84.126	68,773,603	Rehabilitation Services - Vocational Rehabilitation Grants to States
84.129	105,764	Rehabilitation Long - Term Training
84.141	120,244	Migrant Education - High School Equivalency Program
84.144	469,916	Migrant Education - Coordination Program
84.153	27,354	Business and International Education Projects
84.158	(48)	Secondary Education and Transitional Services for Youth with Disabilities
84.161	222,112	Rehabilitation Services - Client Assistance Program
84.162	2,224,171	Immigrant Education
84.164	293,180	Eisenhower Mathematics and Science Education - State Grants
84.169	454,599	Independent Living - State Grants
84.177	277,288	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind
84.181	10,125,850	Special Education - Grants for Infants and Families with Disabilities
84.185	940,500	Byrd Honors Scholarships
84.186	9,396,549	Safe and Drug - Free Schools and Communities - State Grants
84.187	978,413	Supported Employment Services for Individuals with Severe Disabilities
84.194	136,138	Bilingual Education Support Services
84.195	192,047	Bilingual Education - Professional Development
84.196	661,164	Education for Homeless Children and Youth
84.200	1,205,901	Graduate Assistance in Areas of National Need

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
84.206	139,188	Javits Gifted and Talented Students Education Grant Program
84.213	4,246,307	Even Start - State Educational Agencies
84.214	239,552	Even Start - Migrant Education
84.215	1,679,235	Fund for the Improvement of Education
84.224	574,283	Assistive Technology
84.240	182,401	Program of Protection and Advocacy of Individual Rights
84.243	2,965,295	Tech-Prep Education
84.249	3,874	Foreign Languages Assistance
84.265	211,091	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training
84.276	4,643,017	Goals 2000 - State and Local Education Systemic Improvement Grants
84.281	10,102,958	Eisenhower Professional Development State Grants
84.282	5,169,879	Charter Schools
84.287	23,625	Twenty-First Century Community Learning Centers
84.298	10,321,493	Innovative Education Program Strategies
84.299	517,658	Indian Education - Special Programs
84.302	1,002,968	Regional Technology in Education Consortia
84.318	8,158,759	Technology Literacy Challenge Fund Grants
84.323	934,759	Special Education - State Program Improvement Grants for Children with Disabilities
84.324	806,678	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities
84.325	3,148,762	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities
84.326	142,981	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities
84.330	169,316	Advanced Placement Incentive Program
84.331	510,453	Grants to States for Incarcerated Youth Offenders
84.332	3,205,038	Comprehensive School Reform Demonstration
84.334	2,118,107	Gaining Early Awareness and Readiness for Undergraduate Programs
84.335	48,271	Child Care Access Means Parents in School
84.336	2,729,588	Teacher Quality Enhancement Grants
84.338	5,675,746	Reading Excellence
84.339	574,334	Learning Anytime Anywhere Partnerships
84.340	31,803,399	Class Size Reduction
84.342	2,739,487	Preparing Tomorrow's Teachers to Use Technology
84.343	8,308	Assistive Technology - State Grants for Protection and Advocacy
84.346	203,435	Occupational and Employment Information State Grants
84.348	2,604,981	Title I Accountability Grants
84.352	428,497	School Renovation Grants
84.355	23,393	Child Care Provider Loan Forgiveness Demonstration
84.928	29,479	A Program to Improve Writing and the Teaching of Writing
89.001	5,100	National Archives Reference Services - Historical Research
89.003	43,541	National Historical Publications and Records Grants
93	494,533	U.S. Department of Health and Human Services
93.003	5,326	Public Health and Social Services Emergency Fund
93.006	159,357	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program
93.041	194,250	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation
93.042	259,171	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals
93.043	518,307	Special Programs for The Aging - Title III, Part D - Disease Prevention and Health Promotion Services
93.048	333,484	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.051	116,757	Alzheimer's Disease Demonstration Grants to States
93.052	2,041,885	National Family Caregiver Support
93.104	3,024,167	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)
93.106	146,424	Minority International Research Training Grant in the Biomedical and Behavioral Sciences
93.110	239,880	Maternal and Child Health Federal Consolidated Programs
93.113	119,485	Biological Response to Environmental Health Hazards
93.115	133,751	Biometry and Risk Estimation - Health Risks from Environmental Exposures
93.116	1,979,333	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.119	80,455	Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - Technical Assistance Centers for Evaluation
93.121	5,874	Oral Diseases and Disorders Research
93.124	49,542	Nurse Anesthetist Traineeships
93.127	133,098	Emergency Medical Services for Children
93.130	268,120	Primary Care Services - Resource Coordination and Development
93.135	16,305	Centers for Research and Demonstration for Health Promotion and Disease Prevention
93.136	779,266	Injury Prevention and Control Research and State and Community Based Programs
93.138	441,113	Protection and Advocacy for Individuals with Mental Illness
93.150	383,546	Projects for Assistance in Transition from Homelessness (PATH)
93.161	65,333	Health Program for Toxic Substances and Disease Registry
93.165	22,935	Grants for State Loan Repayment
93.178	139,320	Nursing Workforce Diversity
93.197	767,637	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children
93.211	44,310	Rural Telemedicine Grants
93.217	6,245,511	Family Planning - Services
93.226	22,744	Research on Healthcare Costs, Quality and Outcomes
93.230	2,402,654	Consolidated Knowledge Development and Application (KD&A) Program
93.234	132,657	Traumatic Brain Injury - State Demonstration Grant Program
93.235	1,151,876	Abstinence Education
93.241	396,895	State Rural Hospital Flexibility Program
93.242	403,452	Mental Health Research Grants
93.247	140,558	Advanced Education Nursing Grant Program
93.251	64,751	Universal Newborn Hearing Screening
93.252	673,099	Community Access Program
93.262	109,617	Occupational Safety and Health Research Grants
93.263	108,975	Occupational Safety and Health - Training Grants
93.268	29,673,957	Immunization Grants
93.273	460,964	Alcohol Research Programs
93.279	36,380	Drug Abuse Research Programs
93.283	7,785,395	Centers for Disease Control and Prevention - Investigations and Technical Assistance
93.298	130,445	Nurse Practitioner and Nurse-Midwifery Education Programs
93.299	263	Advanced Nurse Education
93.358	280,513	Advanced Education Nursing Traineeships
93.359	585	Basic Nurse Education and Practice Grants
93.371	1,503,727	Biomedical Technology
93.375	4,509	Minority Biomedical Research Support
93.395	16,031	Cancer Treatment Research
93.398	(1,027)	Cancer Research Manpower
93.399	982	Cancer Control
93.556	5,662,542	Promoting Safe and Stable Families

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.558	281,318,106	Temporary Assistance for Needy Families
93.560	(545,866)	Family Support Payments to States - Assistance Payments
93.563	77,202,880	Child Support Enforcement
93.566	2,702,993	Refugee and Entrant Assistance - State Administered Programs
93.568	30,178,795	Low-Income Home Energy Assistance
93.569	14,241,419	Community Services Block Grant
93.570	16,301	Community Services Block Grant - Discretionary Awards
93.571	88,418	Community Services Block Grant Discretionary Awards - Community Food and Nutrition
93.576	456,363	Refugee and Entrant Assistance - Discretionary Grants
93.584	228,048	Refugee and Entrant Assistance - Targeted Assistance
93.585	1,096,515	Empowerment Zones Program
93.586	371,806	State Court Improvement Program
93.590	347,184	Community-Based Family Resource and Support Grants
93.592	69,344	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants
93.597	113,243	Grants to States for Access and Visitation Programs
93.600	170,157	Head Start
93.603	953,169	Adoption Incentive Payments
93.630	2,322,107	Developmental Disabilities Basic Support and Advocacy Grants
93.631	107,319	Developmental Disabilities Projects of National Significance
93.643	313,638	Children's Justice Grants to States
93.645	7,662,869	Child Welfare Services - State Grants
93.652	4,880	Adoption Opportunities
93.658	68,184,522	Foster Care - Title IV-E
93.659	17,493,863	Adoption Assistance
93.667	52,869,738	Social Services Block Grant
93.669	537,167	Child Abuse and Neglect State Grants
93.670	328,795	Child Abuse and Neglect Discretionary Activities
93.671	1,781,034	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes
93.674	2,152,354	Chafee Foster Care Independent Living
93.767	76,111,441	State Children's Insurance Program
93.773	5,092,230	Medicare - Hospital Insurance
93.779	575,166	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations
93.821	197,075	Cell Biology and Biophysics Research
93.822	550,935	Health Careers Opportunity Program
93.837	47,003	Heart and Vascular Diseases Research
93.846	108,886	Arthritis, Musculoskeletal and Skin Diseases Research
93.847	15,500	Diabetes, Endocrinology and Metabolism Research
93.848	298,247	Digestive Diseases and Nutrition Research
93.853	133,733	Extramural Research Programs in the Neurosciences and Neurological Disorders
93.854	152,949	Biological Basis Research in the Neurosciences
93.855	146,059	Allergy, Immunology and Transplantation Research
93.856	143,617	Microbiology and Infectious Diseases Research
93.859	150,260	Pharmacology, Physiology, and Biological Chemistry Research
93.862	32,735	Genetics and Developmental Biology Research and Research Training
93.864	154,450	Population Research
93.865	108,961	Center for Research for Mothers and Children
93.866	52,920	Aging Research
93.880	213,444	Minority Access to Research Careers
93.887	178,682	Health Care and Other Facilities

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.894	244,463	Resource and Manpower Development in the Environmental Health Sciences
93.896	146,136	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)
93.910	363,825	Family and Community Violence Prevention Program
93.912	15,027	Rural Health Outreach and Rural Network Development Program
93.913	69,158	Grants to States for Operation of Offices of Rural Health
93.917	17,585,268	HIV Care Formula Grants
93.919	4,736,200	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs
93.926	1,854,651	Healthy Start Initiative
93.928	127	Special Projects of National Significance
93.929	299	Center for Medical Rehabilitation Research
93.938	695,042	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems
93.940	3,849,051	HIV Prevention Activities - Health Department Based
93.941	148,656	HIV Demonstration, Research, Public and Professional Education Projects
93.944	372,308	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
93.945	1,326,513	Assistance Programs for Chronic Disease Prevention and Control
93.958	9,505,934	Block Grants for Community Mental Health Services
93.959	35,296,796	Block Grants for Prevention and Treatment of Substance Abuse
93.960	100,145	Special Minority Initiatives
93.963	13,482	Graduate Programs in Health Administration
93.974	335,860	Family Planning - Service Delivery Improvement Research Grants
93.977	3,733,684	Preventive Health Services - Sexually Transmitted Diseases Control Grants
93.982	(304,747)	Mental Health Disaster Assistance and Emergency Mental Health
93.984	234,694	Academic Administrative Units in Primary Care
93.988	752,031	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems
93.990	3,689	National Health Promotion
93.991	4,551,873	Preventive Health and Health Services Block Grant
93.994	13,905,568	Maternal and Child Health Services Block Grant to the States
94.002	122,015	Retired and Senior Volunteer Program
94.003	302,843	State Commissions
94.004	624,045	Learn and Serve America - School and Community Based Programs
94.005	108,859	Learn and Serve America - Higher Education
94.006	2,699,907	AmeriCorps
94.007	185,066	Planning and Program Development Grants
94.009	139,968	Training and Technical Assistance
96.007	177,423	Social Security - Research and Demonstration
96.008	160,210	Social Security - Benefits Planning, Assistance, and Outreach Program
96.009	62,884	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries
99	609,329	Other Federal Assistance
\$ 11,206,085,822		Total Expenditures of Federal Awards

The accompanying notes are an integral part of this schedule.

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Aging—Cluster:</i>					
<u>U. S. Department of Health and Human Services</u>					
93.044	D	\$ 10,522,618	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		
93.045	D	11,311,486	Special Programs for the Aging - Title III, Part C - Nutrition Services		
		<u>21,834,104</u>	Total — Aging Cluster — U. S. Department of Health and Human Services		
		<u>21,834,104</u>	Total — Aging		
<i>Bilingual Education—Cluster:</i>					
<u>U. S. Department of Education</u>					
84.288	D	150,352	Bilingual Education-Program Development and Implementation Grants		
		<u>150,352</u>	Total — Bilingual Education Cluster — U. S. Department of Education		
		<u>150,352</u>	Total — Bilingual Education		
<i>CDBG—Cluster:</i>					
<u>U. S. Department of Housing and Urban Development</u>					
14.219	I	12,473	Community Development Block Grants/Small Cities Program	02-268	Housing Auth-City of Wilmington
		<u>12,473</u>	Total — CDBG - Entitlement and (HUD-Administered) Small Cities Cluster — U. S. Department of Housing and Urban Development		
		<u>12,473</u>	Total — CDBG		
<i>Child Care—Cluster:</i>					
<u>U. S. Department of Health and Human Services</u>					
93.575	D	130,478,606	Child Care and Development Block Grant		
93.575	I	7,964	Child Care and Development Block Grant	N/A	Headstart

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.575	I	3,900	Child Care and Development Block Grant	N/A	Headstart
93.596	D	105,503,383	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
		235,993,853	Total — Child Care Cluster — U. S. Department of Health and Human Services		
		235,993,853	Total — Child Care		

Child Nutrition—Cluster:**U. S. Department of Agriculture**

10.553	D	51,939,299	School Breakfast Program		
10.555	D	174,713,984	National School Lunch Program		
10.556	D	172,952	Special Milk Program for Children		
10.559	D	4,861,670	Summer Food Service Program for Children		
		231,687,905	Total — Child Nutrition Cluster — U. S. Department of Agriculture		
		231,687,905	Total — Child Nutrition		

Consolidated Health Centers—Cluster:**U. S. Department of Health and Human Services**

93.246	D	1,046,479	Health Centers Grants for Migrant and Seasonal Farmworkers		
		1,046,479	Total — Consolidated Health Centers Cluster — U. S. Department of Health and Human Services		
		1,046,479	Total — Consolidated Health Centers		

Disability Insurance/SSI—Cluster:**Social Security Administration**

96.001	D	45,229,953	Social Security - Disability Insurance		
		45,229,953	Total — Disability Insurance/SSI Cluster — Social Security Administration		
		45,229,953	Total — Disability Insurance/SSI		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Emergency Food Assistance—Cluster:</i>					
<u>U. S. Department of Agriculture</u>					
10.568	D	1,517,066	Emergency Food Assistance Program (Administrative Costs)		
		1,517,066	Total — Emergency Food Assistance Cluster — U. S. Department of Agriculture		
		1,517,066	Total — Emergency Food Assistance		
<i>Employment Services—Cluster:</i>					
<u>U. S. Department of Labor</u>					
17.207	D	26,882,091	Employment Service		
17.801	D	1,671,231	Disabled Veterans' Outreach Program		
17.804	D	2,416,590	Local Veterans' Employment Representative Program		
		30,969,912	Total — Employment Services Cluster — U. S. Department of Labor		
		30,969,912	Total — Employment Services		
<i>Federal Transit—Cluster:</i>					
<u>U. S. Department of Transportation</u>					
20.500	D	1,628,200	Federal Transit - Capital Investment Grants		
		1,628,200	Total — Federal Transit Cluster — U. S. Department of Transportation		
		1,628,200	Total — Federal Transit		
<i>Fish and Wildlife—Cluster:</i>					
<u>U. S. Department of Interior</u>					
15.605	D	4,002,282	Sport Fish Restoration		
15.611	D	4,409,433	Wildlife Restoration		
15.611	I	149,099	Wildlife Restoration	050-00-000249	Puerto Rico Dept. NR
		8,560,814	Total — Fish and Wildlife Cluster — U. S. Department of Interior		
		8,560,814	Total — Fish and Wildlife		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Food Stamp—Cluster:</i>					
<u>U. S. Department of Agriculture</u>					
10.551	D	511,559,987	Food Stamps		
10.561	D	54,578,596	State Administrative Matching Grants for Food Stamp Program		
		<u>566,138,583</u>	Total — Food Stamp Cluster — U. S. Department of Agriculture		
		<u>566,138,583</u>	Total — Food Stamp		
<i>Foster Grandparent/Senior Companion—Cluster:</i>					
<u>Corporation for National and Community Service</u>					
94.011	D	529,672	Foster Grandparent Program		
94.016	D	4,998	Senior Companion Program		
		<u>534,670</u>	Total — Foster Grandparent/Senior Companion Cluster — Corporation for National and Community Service		
		<u>534,670</u>	Total — Foster Grandparent/Senior Companion		
<i>Highway Planning and Construction—Cluster:</i>					
<u>U. S. Department of Transportation</u>					
20.205	D	907,722,538	Highway Planning and Construction		
20.205	I	13,819	Highway Planning and Construction	N/A	KHA
		<u>907,736,357</u>	Total — Highway Planning and Construction Cluster — U. S. Department of Transportation		
		<u>907,736,357</u>	Total — Highway Planning and Construction		
<i>Highway Safety—Cluster:</i>					
<u>U. S. Department of Transportation</u>					
20.600	D	4,766,471	State and Community Highway Safety		
20.600	I	1,218	State and Community Highway Safety	PO3000001915	University of Michigan
20.601	D	944,817	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants		
20.602	D	215,449	Occupant Protection		
20.603	D	315,581	Federal Highway Safety Data Improvements Incentive Grants		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.604	D	4,090,564	Safety Incentive Grants for Use of Seatbelts		
20.605	D	4,720,652	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
		<u>15,054,752</u>	Total — Highway Safety Cluster — U. S. Department of Transportation		
		<u>15,054,752</u>	Total — Highway Safety		

Medicaid—Cluster:**U. S. Department of Health and Human Services**

93.775	D	1,318,251	State Medicaid Fraud Control Units		
93.777	D	4,496,754	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	4,333,712,969	Medical Assistance Program		
		<u>4,339,527,974</u>	Total — Medicaid Cluster — U. S. Department of Health and Human Services		
		<u>4,339,527,974</u>	Total — Medicaid		

Public Works and Economic Development—Cluster:**U. S. Department of Commerce**

11.300	D	283,863	Grants for Public Works and Economic Development Facilities		
		<u>283,863</u>	Total — Public Works and Economic Development — U. S. Department of Commerce		
		<u>283,863</u>	Total -- Public Works and Economic Development		

Research and Development—Cluster:**U. S. Department of Agriculture**

10	D	531,437	U.S. Department of Agriculture		
10	I	18,442	U.S. Department of Agriculture	018000 320935 0	Mississippi State Un
10	I	57,784	U.S. Department of Agriculture	99-1197	AGDIA INC.
10	I	7,227	U.S. Department of Agriculture	N/A	Emory University
10	I	4,770	U.S. Department of Agriculture	N/A	National Plant Board
10	I	55,142	U.S. Department of Agriculture	N/A	Natl Dary PRB
10	I	95,600	U.S. Department of Agriculture	911403 740050	Ohio State Univ.
10	I	24,243	U.S. Department of Agriculture	RF00908498 #741927	Ohio State Univ.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10	I	17,806	U.S. Department of Agriculture	R564482	Rutgers University
10	I	2,101	U.S. Department of Agriculture	99-38500-7373	South Reg Aqua Ctr
10	I	1,220	U.S. Department of Agriculture	99-38500-7375	South Reg Aqua Ctr
10	I	4,108	U.S. Department of Agriculture	L72017	Univ of Florida
10	I	1,000	U.S. Department of Agriculture	L72018	Univ of Florida
10	I	2,751	U.S. Department of Agriculture	L72026	Univ of Florida
10	I	290	U.S. Department of Agriculture	L77219	Univ of Florida
10	I	225	U.S. Department of Agriculture	P.O. #L46328	Univ of Florida
10	I	598	U.S. Department of Agriculture	S98012	Univ of Florida
10	I	8,811	U.S. Department of Agriculture	RD309-032/1575607	Univ of Georgia
10	I	77,657	U.S. Department of Agriculture	RD309-036/1789747	Univ of Georgia
10	I	12,083	U.S. Department of Agriculture	72890	Univ of Tennessee
10	I	30,801	U.S. Department of Agriculture	Z3730-01 MEMO-02	Univ of Tennessee
10	I	30,168	U.S. Department of Agriculture	CR-19071-428902	VA. Polytech. Inst.
10	I	34,578	U.S. Department of Agriculture	RD309-031/5493833	University of Georgia
10	I	19,122	U.S. Department of Agriculture	01-155-UNC-GSA-LS-001	Signal Corporation
10.001	D	1,344,173	Agricultural Research - Basic and Applied Research		
10.025	D	428,537	Plant and Animal Disease, Pest Control, and Animal Care		
10.025	I	4,560	Plant and Animal Disease, Pest Control, and Animal Care	903-38-5101	Louisiana St. Univ.
10.200	D	2,967,550	Grants for Agricultural Research, Special Research Grants		
10.200	I	34,354	Grants for Agricultural Research, Special Research Grants	457-2001555	Clemson University
10.200	I	(58)	Grants for Agricultural Research, Special Research Grants	37055-6132	Cornell University
10.200	I	3,753	Grants for Agricultural Research, Special Research Grants	38791-6362	Cornell University
10.200	I	11,369	Grants for Agricultural Research, Special Research Grants	REQ. NO. R521879	Rutgers University
10.200	I	70,296	Grants for Agricultural Research, Special Research Grants	00-38500-8992	South Reg Aqua Ctr
10.200	I	801	Grants for Agricultural Research, Special Research Grants	L65274	Univ of Florida
10.200	I	(1,154)	Grants for Agricultural Research, Special Research Grants	L65275	Univ of Florida
10.200	I	3,577	Grants for Agricultural Research, Special Research Grants	L65361	Univ of Florida
10.200	I	13,692	Grants for Agricultural Research, Special Research Grants	L72329	Univ of Florida
10.200	I	557	Grants for Agricultural Research, Special Research Grants	P. O. #56303	Univ of Florida
10.200	I	57,508	Grants for Agricultural Research, Special Research Grants	S99012	Univ of Florida
10.200	I	18,985	Grants for Agricultural Research, Special Research Grants	S99014	Univ of Florida
10.200	I	26,086	Grants for Agricultural Research, Special Research Grants	SC000869-1-1	Univ of Florida
10.200	I	92,085	Grants for Agricultural Research, Special Research Grants	RD309-032/1575597	Univ of Georgia
10.200	I	4,520	Grants for Agricultural Research, Special Research Grants	RD309-032/1575647	Univ of Georgia

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.200	I	9,986	Grants for Agricultural Research, Special Research Grants	RD309-036/1789677	Univ of Georgia
10.200	I	26,462	Grants for Agricultural Research, Special Research Grants	RD309-036/1789767	Univ of Georgia
10.200	I	5,696	Grants for Agricultural Research, Special Research Grants	RD309-036/1789777	Univ of Georgia
10.200	I	18,206	Grants for Agricultural Research, Special Research Grants	00-COOP-1-8843	University of Georgia
10.200	I	1,622	Grants for Agricultural Research, Special Research Grants	RD309-019/2401464	University of Georgia
10.202	D	795,792	Cooperative Forestry Research		
10.203	D	4,748,889	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	D	934,422	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	D	3,026,038	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	(3,597)	Grants for Agricultural Research - Competitive Research Grants	N/A	Emory University
10.206	I	8,264	Grants for Agricultural Research - Competitive Research Grants	GC02100-Z2094	Montana State Univ.
10.206	I	350	Grants for Agricultural Research - Competitive Research Grants	PO# Y712508	Univ of Arizona
10.206	I	1,395	Grants for Agricultural Research - Competitive Research Grants	RC294-228/5493963	Univ of Georgia
10.206	I	15,863	Grants for Agricultural Research - Competitive Research Grants	SUBCONTRACT #0001	Warren Wilson Coll.
10.207	D	206,097	Animal Health and Disease Research		
10.210	D	161,051	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.212	I	18,751	Small Business Innovation Research	2001-01	Fins Technology LLC
10.212	I	1,906	Small Business Innovation Research	USDA98-33610-63	Cape Cod USDA
10.217	D	48,570	Higher Education Challenge Grants		
10.219	D	53,668	Biotechnology Risk Assessment Research		
10.220	D	7,500	Higher Education Multicultural Scholars Program		
10.224	D	415,114	Fund for Rural America - Research, Education, and Extension Activities		
10.250	I	14,791	Agricultural and Rural Economic Research	K-981834-09	Univ Calif-Davis
10.302	D	889,916	Initiative for Future Agriculture and Food Systems		
10.302	I	309	Initiative for Future Agriculture and Food Systems	588-75582072002739	Clemson University
10.302	I	226,284	Initiative for Future Agriculture and Food Systems	K002253-01	Univ of California
10.302	I	35,792	Initiative for Future Agriculture and Food Systems	H4086181501	Univ of Minnesota
10.302	I	190	Initiative for Future Agriculture and Food Systems	332.77-02.448	Tennessee State University
10.302	I	6,072	Initiative for Future Agriculture and Food Systems	332.77-02.532	Tennessee State University
10.303	D	193,911	Integrated Programs		
10.303	I	30,854	Integrated Programs	517-70342072002109	Clemson University
10.303	I	79	Integrated Programs	586-75572072002775	Clemson University
10.303	I	22,506	Integrated Programs	416-30-01	Iowa State Univ
10.303	I	3,968	Integrated Programs	1327 424107	Rutgers University
10.303	I	60,698	Integrated Programs	SC000453-1-1	Univ of Florida

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.500	D	808	Cooperative Extension Service		
10.500	I	788	Cooperative Extension Service	LWF 63-121-16803	Univ of Nebraska
10.564	D	536	Nutrition Education and Training Program		
10.652	D	888,855	Forestry Research		
10.652	I	55,206	Forestry Research	Sub Contract	Univ Georgia
10.855	D	158,067	Distance Learning and Telemedicine Loans and Grants		
10.902	D	1,811	Soil and Water Conservation		
10.904	D	2,717	Watershed Protection and Flood Prevention		
10.905	D	40,068	Plant Materials for Conservation		
10.912	D	2,346	Environmental Quality Incentives Program		
10.961	D	43,649	Scientific Cooperation and Research		
		<u>19,301,421</u>	Total — Research and Development — U. S. Department of Agriculture		

U. S. Department of Commerce

11	D	13,334	U.S. Department of Commerce		
11	I	(330)	U.S. Department of Commerce	5-36208	Dartmouth College
11	I	(2,103)	U.S. Department of Commerce	N/A	World Trade Ctr, NC
11	I	586	U.S. Department of Commerce	N/A	Cummins Engine Co.
11	I	(919)	U.S. Department of Commerce	CMRC-99-NRDE-0300A	Perry Institute
11	I	94,629	U.S. Department of Commerce	1-52U-6972-002	Res. Triangle Inst.
11	I	21,613	U.S. Department of Commerce	1266	Rutgers University
11	I	29,910	U.S. Department of Commerce	4542186	Univ of Puerto Rico
11	I	39,313	U.S. Department of Commerce	RD309-022/409054	University of Georgia
11.113	I	1,730,382	ITA Special Projects	99-27-07400	Clemson University
11.113	I	70,987	ITA Special Projects	NTC SUBAGREEMENT	Clemson University
11.113	I	125,994	ITA Special Projects	NTC SUBAGREEMENT/8	Clemson University
11.113	I	688,112	ITA Special Projects	NTC SUBAGREEMENT/9	Clemson University
11.303	D	1,187	Economic Development - Technical Assistance		
11.312	D	7,030	Research and Evaluation Program		
11.405	D	10,000	Anadromous Fish Conservation Act Program		
11.407	D	114,274	Interjurisdictional Fisheries Act of 1986		
11.417	D	1,742,897	Sea Grant Support		
11.417	I	16,954	Sea Grant Support	MML-170455D	Mote Marine Lab
11.417	I	30,010	Sea Grant Support	SCSGC	SC Sea Grant
11.419	D	2,200,456	Coastal Zone Management Administration Awards		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.420	D	840,746	Coastal Zone Management Estuarine Research Reserves		
11.420	I	5,158	Coastal Zone Management Estuarine Research Reserves	02-05-087	U.MISS/NOAA
11.420	I	55,323	Coastal Zone Management Estuarine Research Reserves	00-358	CICEET
11.426	D	253,632	Financial Assistance for National Centers for Coastal Ocean Science		
11.429	D	33,175	Marine Sanctuary Program		
11.430	D	3,665,075	Undersea Research		
11.430	I	11,437	Undersea Research	CMRC-00-NRDE-0301C	Perry Institute
11.430	I	5,834	Undersea Research	S108437	WHOI
11.430	I	11,233	Undersea Research	37NURP-2001-03-20	NURC
11.433	I	16,483	Marine Fisheries Initiative	742253	Ohio State Univ
11.434	D	121,339	Cooperative Fishery Statistics		
11.440	D	23,304	Environmental Sciences, Applications, Data, and Education		
11.440	I	53,104	Environmental Sciences, Applications, Data, and Education	FWC 99184	FMRI/NOAA
11.441	D	4,486	Regional Fishery Management Councils		
11.452	I	17,243	Unallied Industry Products	99029	FMRI
11.455	D	5,241	Cooperative Science and Education Program		
11.455	I	57,636	Cooperative Science and Education Program	4-25023	Rutgers / NMFS
11.457	D	96,913	Chesapeake Bay Studies		
11.460	D	722,853	Special Oceanic and Atmospheric Projects		
11.468	D	150,343	Applied Meteorological Research		
11.473	D	5,044	Coastal Services Center		
11.473	I	119,682	Coastal Services Center	N/A06OCO373-001	Waterstone Enterpri.
11.474	D	268,236	Atlantic Coastal Fisheries Cooperative Management Act		
11.478	D	570,758	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.550	D	60,000	Public Telecommunications Facilities - Planning and Construction		
11.609	D	105,928	Measurement and Engineering Research and Standards		
		<u>14,214,522</u>	Total — Research and Development — U. S. Department of Commerce		

U. S. Department of Defense

12	D	1,791,824	U.S. Department of Defense		
12	I	16,394	U.S. Department of Defense	N/A	American Egg Board
12	I	(5)	U.S. Department of Defense	98-SC-DARPA1024	Duke Univ
12	I	277	U.S. Department of Defense	00-SC-DED-1007	Duke Univ
12	I	19,256	U.S. Department of Defense	N/A	Evans-Hamilton, Inc
12	I	248	U.S. Department of Defense	115-9338	Kaiser Fdn Res Insti

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	2,205	U.S. Department of Defense	077/002735	Skidaway Inst of Oce
12	I	5,029	U.S. Department of Defense	01505-1	TRC Garrow Assoc.
12	I	8,775	U.S. Department of Defense	A100193	Woods Hole Ocea Inst
12	I	69,529	U.S. Department of Defense	98-76019-A	Advance. Tech. Mat.
12	I	249,514	U.S. Department of Defense	020100072	Concurrent Tech Co
12	I	63,029	U.S. Department of Defense	GC-3291-044-01-009	GEO-Centers Inc.
12	I	19,615	U.S. Department of Defense	N/A	Hexatech Inc.
12	I	261,095	U.S. Department of Defense	B09360065	Honeywell Intl
12	I	(16,432)	U.S. Department of Defense	12/13/99 RES AGREE	KYMA Technology Inc
12	I	76,731	U.S. Department of Defense	SC0244000004/NCSU1	Mission Res. Corp.
12	I	26,534	U.S. Department of Defense	150-1947A	New York State Univ
12	I	(14)	U.S. Department of Defense	N/A	Nitronex Corporation
12	I	(161)	U.S. Department of Defense	N/A	PTS Company
12	I	102,492	U.S. Department of Defense	R13535-41600001	Rice University
12	I	2,579	U.S. Department of Defense	N/A	Sittel Corporation
12	I	64,693	U.S. Department of Defense	527826-05	Stevens Inst of Tech
12	I	4,850	U.S. Department of Defense	01505-3	TRC Garrow Assoc.
12	I	267,002	U.S. Department of Defense	01-28	Univ of California
12	I	6,311	U.S. Department of Defense	99-15	Univ of California
12	I	(2,150)	U.S. Department of Defense	01-155	Univ of Illinois
12	I	339,194	U.S. Department of Defense	DAAD19-01-1	Dept of Army
12	I	(1,938)	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12	I	7,906	U.S. Department of Defense	DAAL01 96 2 0003	Rockwell International
12	I	88,743	U.S. Department of Defense	DAAL01 96 2 0003	Rockwell International
12	I	67,426	U.S. Department of Defense	3-45231-7810	University of New Mexico
12	I	54,884	U.S. Department of Defense	CR-4776-430675	Virginia Polytechnical Institute
12	I	45,596	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12	I	31,434	U.S. Department of Defense	DAAH04-95-1-0369	Tuskegee University
12	I	18,745	U.S. Department of Defense	979104	Northrop Grunman Corporation
12	I	28,898	U.S. Department of Defense	CL#30 21530 014 62112	Tuskegee University
12	I	1,242	U.S. Department of Defense	NCA&STU/02/6113	Kevric Company
12	I	26,911	U.S. Department of Defense	B1U441808	Rockwell International
12	I	263	U.S. Department of Defense	3-9RU-8199S-000	Research Triangle Institute
12	I	(801)	U.S. Department of Defense	3428 SPL 48	E Systems
12	I	(1,888)	U.S. Department of Defense	9720384	Northrop Grunman Corporation

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.002	D	288,862	Procurement Technical Assistance for Business Firms		
12.100	I	34,541	Aquatic Plant Control	G010166-113794	University of Virginia
12.102	I	40,916	Emergency Rehabilitation of Flood Control Works or Federally Authorized Coastal Protection Works	N/A	Univ of Notre Dame
12.300	D	9,536,342	Basic and Applied Scientific Research		
12.300	I	73,663	Basic and Applied Scientific Research	001-011	Univ Ala-Tuscaloosa
12.300	I	4,614	Basic and Applied Scientific Research	00-018	Univ of Alabama - Tusc
12.300	I	14,916	Basic and Applied Scientific Research	A100128	Woods Hole Ocea Inst
12.300	I	(2,490)	Basic and Applied Scientific Research	8200008072	Northrop Grumman
12.300	I	113,748	Basic and Applied Scientific Research	PO# 10173846	Univ of California
12.300	I	56,609	Basic and Applied Scientific Research	B428160	Univ of Delaware
12.300	I	5,620	Basic and Applied Scientific Research	02-197	Univ of Illinois
12.300	I	(1)	Basic and Applied Scientific Research	N00014-99-1-0819	Woods Hole/ONR
12.300	I	1,347	Basic and Applied Scientific Research	01-0058	WHOI
12.420	D	2,032,881	Military Medical Research and Development		
12.420	I	29,555	Military Medical Research and Development	PO# 8001-21024-	Johns Hopkins Univ
12.420	I	22,271	Military Medical Research and Development	DS623	Duke University
12.420	I	16,227	Military Medical Research and Development	DAMD17-01-1-0811	Rush-Presbyterian-St
12.420	I	45,773	Military Medical Research and Development	NAG2-1345	Columbia University
12.431	D	4,011,449	Basic Scientific Research		
12.431	I	4,085	Basic Scientific Research	SUBGRANT 1109 1110	Acad. of Appld Sci
12.431	I	33,498	Basic Scientific Research	TCN 00131 DO 0634	Battelle Columbs Div
12.431	I	44,180	Basic Scientific Research	TCN 00138 DO 641	Battelle Columbs Div
12.431	I	(602)	Basic Scientific Research	TCN: 97-184	Battelle Columbs Div
12.431	I	145,941	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	176,708	Basic Scientific Research	73279-01	Univ of North Texas
12.431	I	132,304	Basic Scientific Research	DAMD1798C804	LSU-Health Sci Ctr
12.431	I	4	Basic Scientific Research	DAAG559810468	Acad. of Applied Science
12.630	D	398,143	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	38,450	Basic, Applied, and Advanced Research in Science and Engineering	01-SC-AFO-1019	Duke University
12.630	I	83,983	Basic, Applied, and Advanced Research in Science and Engineering	F003525	Univ of Michigan
12.800	D	2,188,671	Air Force Defense Research Sciences Program		
12.800	I	23,819	Air Force Defense Research Sciences Program	1017809/21719/1	New York State Univ
12.800	I	9,444	Air Force Defense Research Sciences Program	RF014A-01	Oregon State Univ.
12.800	I	158,283	Air Force Defense Research Sciences Program	14761-S2	Vanderbilt Univ.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.800	I	53,498	Air Force Defense Research Sciences Program	F49620-00-1-0131	Georgia Inst of Tech
12.901	D	1,190,666	Mathematical Sciences Grants Program		
12.910	D	963,109	Research and Technology Development		
12.910	I	52,119	Research and Technology Development	02-SC-SPAW-1003	Duke University
12.910	I	49,948	Research and Technology Development	171102	Boston University
12.910	I	59,274	Research and Technology Development	2135-NCSU-DOD-8916	Penn State Univ
12.910	I	131,216	Research and Technology Development	AF987005	HPS Simulations
		<u>26,009,419</u>	Total — Research and Development — U. S. Department of Defense		

U. S. Department of Housing and Urban Development

14	D	21,633	U.S. Department of Housing and Urban Development		
14	I	(2,049)	U.S. Department of Housing and Urban Development	EZEC-SUB-N/C-12/31/9	ABT Assoc Inc
14	I	54,236	U.S. Department of Housing and Urban Development	N/A	Neighbrhd Reinv Corp
14.234	D	77,092	Community Development Work-Study Program		
14.237	D	18,749	Historically Black Colleges and Universities Program		
14.516	D	10,000	Doctoral Dissertation Research Grants		
		<u>179,661</u>	Total — Research and Development — U. S. Department of Housing and Urban Development		

U. S. Department of Interior

15	D	224,467	U.S. Department of the Interior		
15.608	D	42,247	Fish and Wildlife Management Assistance		
15.614	D	1,567,436	Coastal Wetlands Planning, Protection and Restoration Act		
15.615	D	13,926	Cooperative Endangered Species Conservation Fund		
15.615	I	2,739	Cooperative Endangered Species Conservation Fund	050-00-000282	Puerto Rico Dept. NR
15.616	D	14,683	Clean Vessel Act		
15.805	D	49,424	Assistance to State Water Resources Research Institutes		
15.807	D	41,221	Earthquake Hazards Reduction Program		
15.808	D	1,097,694	U.S. Geological Survey: Research and Data Acquisition		
15.809	D	28,340	National Spatial Data Infrastructure Cooperative Agreements Program		
15.810	D	5,322	National Cooperative Geologic Mapping Program		
15.904	D	172,625	Historic Preservation Fund Grants-In-Aid		
15.915	D	50,588	Technical Preservation Services		
15.916	D	246,454	Outdoor Recreation - Acquisition, Development and Planning		
15.976	D	99,216	Migratory Bird Banding and Data Analysis		
		<u>3,656,382</u>	Total — Research and Development — U. S. Department of Interior		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Department of Justice</u>					
16	D	89,969	U.S. Department of Justice		
16	I	10,345	U.S. Department of Justice	N/A	PERF
16.540	I	7,649	Juvenile Justice and Delinquency Prevention - Allocation to States	7098/9025	Nat Children's Alliance
16.560	I	11,777	National Institute of Justice Research, Evaluation, and Development Project Grants	1-81U-7864	Res. Triangle Inst.
		<u>119,740</u>	Total — Research and Development — U. S. Department of Justice		
<u>U. S. Department of Labor</u>					
17.253	I	17,526	Welfare-to-Work Grants to States and Localities	N/A	The Noah Group, LLC
		<u>17,526</u>	Total — Research and Development — U. S. Department of Labor		
<u>U. S. Department of State</u>					
19	D	24,938,920	U.S. Department of State		
19	I	33,924	U.S. Department of State	93/03/08	Cairo University
19	I	4,773	U.S. Department of State	N/A	Chemonics Intern'l
19	I	442,627	U.S. Department of State	N/A	Engenderhealth, Inc
19	I	(145)	U.S. Department of State	N/A	Environmental Export
19	I	80,780	U.S. Department of State	FC0 80011/HRN-A	Family Health Intl
19	I	26	U.S. Department of State	HRN-A-0097-0001	Family Health Intl
19	I	1,245,445	U.S. Department of State	DISHII-INTR-01	Johns Hopkins Univ
19	I	69,938	U.S. Department of State	08-UNC-97	Kenan Institute Asia
19	I	9,800	U.S. Department of State	17798	Kenan Institute Asia
19	I	207,054	U.S. Department of State	AERA-0499	Kenan Institute Asia
19	I	521,427	U.S. Department of State	674-0320-003	Management Sciences
19	I	356,730	U.S. Department of State	SA-01-065	Pricewaterhousecoope
19	I	(854)	U.S. Department of State	N/A	The Council State Go
19	I	98,758	U.S. Department of State	00 CS 70/186-A	World Vision
		<u>28,009,203</u>	Total — Research and Development — U. S. Department of State		
<u>U. S. Department of Transportation</u>					
20	D	2,364,904	U.S. Department of Transportation		
20	I	91,617	U.S. Department of Transportation	PO# 40232	CH2M HILL
20	I	63,933	U.S. Department of Transportation	HR 3-62	Natl Acad of Science
20	I	81,965	U.S. Department of Transportation	DTNH22-98-H-051	Natl Assoc St EMS
20	I	14,774	U.S. Department of Transportation	DTNH22-01-H-052	Natl Assoc St EMS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20	I	20,741	U.S. Department of Transportation	N/A	Natl Safety Council
20	I	22,209	U.S. Department of Transportation	R01-2516076/DTR	Univ of Tennessee
20	I	5,442	U.S. Department of Transportation	00-UNCCH-R-S2/D	Univ Tennessee/Knoxv
20	I	8,443	U.S. Department of Transportation	00-UNCCH-R-S1/D	Univ Tennessee/Knoxv
20	I	6,195	U.S. Department of Transportation	656-0162-1	Purdue University
20	I	75,896	U.S. Department of Transportation	S900193	Texas A&M Found.
20	I	(395)	U.S. Department of Transportation	00-NCSU-R-S2	Univ of Tennessee
20	I	30,748	U.S. Department of Transportation	12153-01.01	Univ of Tennessee
20	I	13,163	U.S. Department of Transportation	99-NCSU-E1	Univ of Tennessee
20	I	2,112	U.S. Department of Transportation	00-NCA&T-R-S1	University of Tennessee
20	I	26,668	U.S. Department of Transportation	437-25-46	Iowa State University
20.701	D	812,349	University Transportation Centers Program		
20.701	I	38,224	University Transportation Centers Program	NCHRP PROJ. 25-24	Vanasse Hangen Brust
		<u>3,678,988</u>	Total — Research and Development — U. S. Department of Transportation		
<u>U. S. Appalachian Regional Commission</u>					
23	D	6,744	Appalachian Regional Commission		
		<u>6,744</u>	Total — Research and Development — U. S. Appalachian Regional Commission		
<u>Library of Congress</u>					
42	D	1	Library of Congress		
		<u>1</u>	Total — Research and Development — Library of Congress		
<u>National Aeronautics and Space Administration</u>					
43	D	2,246,613	National Aeronautics and Space Administration		
43	I	130,742	National Aeronautics and Space Administration	5-36276	Dartmouth College
43	I	272	National Aeronautics and Space Administration	N/A	Dynamac Corporation
43	I	11,558	National Aeronautics and Space Administration	PO# 4400034439	Scienc Appl Int'l
43	I	22,911	National Aeronautics and Space Administration	GO0-1153A	Smithsonian Astroph
43	I	843	National Aeronautics and Space Administration	GO0-1033A	Smithsonian Astroph
43	I	(11)	National Aeronautics and Space Administration	GO-07318.04-96A	Space Telescope Sci
43	I	20,672	National Aeronautics and Space Administration	HST-AR-08734.01	Space Telescope Sci
43	I	14,146	National Aeronautics and Space Administration	GO-07353.01-96A	Space Telescope Sci
43	I	(18)	National Aeronautics and Space Administration	GO-06561.02-95A	Space Telescope Sci
43	I	85,044	National Aeronautics and Space Administration	NCC5-515	Nat Assoc for Equal Oportunity

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43	I	1,860	National Aeronautics and Space Administration	960524	Jet Propulsion Laboratories
43	I	61,017	National Aeronautics and Space Administration	NRA-OEOP-1	Jet Propulsion Laboratories
43	I	43	National Aeronautics and Space Administration	N/ASA-TPSU-NCATSU-943-1283	Penn State University
43	I	(4,364)	National Aeronautics and Space Administration	960524	Jet Propulsion Laboratories
43	I	19,727	National Aeronautics and Space Administration	RH7-129175	Lockheed Martin
43	I	32,669	National Aeronautics and Space Administration	96-1492	Jet Propulsion Laboratories
43	I	147,334	National Aeronautics and Space Administration	3-19511-7810	University of New Mexico
43	I	135,935	National Aeronautics and Space Administration	N/A	University of Alabama
43.001	D	2,080,783	Aerospace Education Services Program		
43.001	I	8,886	Aerospace Education Services Program	5-36208	Dartmouth College
43.001	I	6,783	Aerospace Education Services Program	G-1972-1	Colorado State Univ.
43.001	I	16,861	Aerospace Education Services Program	BLF35	Georgia State Univ.
43.001	I	176,224	Aerospace Education Services Program	633614-176576	Howard University
43.001	I	30,322	Aerospace Education Services Program	JPL#123082	Qortek Inc.
43.001	I	21,602	Aerospace Education Services Program	GO1-2073A	Smithsonian Astro.
43.001	I	16,181	Aerospace Education Services Program	GO1-2075X	Smithsonian Astro.
43.001	I	(5,049)	Aerospace Education Services Program	GO-08116.02-97A	Space Telescope Sci
43.001	I	65,645	Aerospace Education Services Program	00-1472	Taitech Inc.
43.001	I	17,392	Aerospace Education Services Program	1115 G BB723	Univ of California
43.002	I	8,533	Technology Transfer	437-7033-204200	Clemson University
		<u>5,371,156</u>	Total — Research and Development — National Aeronautics and Space Administration		

National Foundation on the Arts and the Humanities

45	D	151,688	National Foundation on the Arts and the Humanities		
45	I	9,110	National Foundation on the Arts and the Humanities	S02-08	NC Humanities Cncl
45	I	3,032	National Foundation on the Arts and the Humanities	S26-00	NC Humanities Cncl
45	I	7,326	National Foundation on the Arts and the Humanities	01-05	NC Humanities Cncl
45	I	11,924	National Foundation on the Arts and the Humanities	5-29514	Univ of Virginia
45.129	I	2,741	Promotion of the Humanities - Federal/State Partnership	00-03	NC Humanities Cncl
45.149	D	(25)	Promotion of the Humanities - Division of Preservation and Access		
45.160	D	(17)	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	43,100	Promotion of the Humanities - Research		
45.163	D	12,837	Promotion of the Humanities - Seminars and Institutes		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
45.301	D	91,048	Institute of Museum and Library Services		
45.312	I	19,795	Institute of Museum and Library Services - National Leadership Grants	02-239	Univ of Ill-Champaign
		352,559	Total — Research and Development — National Foundation on the Arts and the Humanities		
<u>National Science Foundation</u>					
47	D	6,935,558	National Science Foundation		
47	I	46,989	National Science Foundation	N/A	Amer Mathematical So
47	I	17,214	National Science Foundation	98-SC-NSF-1016	Duke Univ
47	I	55,828	National Science Foundation	775/4765	Inst Ecosystem Studi
47	I	4,878	National Science Foundation	LU 427-519	Lehigh Univ
47	I	(1,559)	National Science Foundation	N/A	Marine Biological Lab
47	I	9,808	National Science Foundation	5-22642	Univ Mass/Amherst
47	I	(1,869)	National Science Foundation	95-160	Univ of Ill-Urbain/ A C
47	I	43,837	National Science Foundation	DBI-9975808/C-5	Univ of Missouri
47	I	959,962	National Science Foundation	97-E-3	Univ of Utah
47	I	5,366	National Science Foundation	5-39185-88	Univ of Utah
47	I	77,382	National Science Foundation	98-E-16/PO#0000	Univ of Utah
47	I	8,398	National Science Foundation	A100178	Woods Hole Ocea Inst
47	I	408	National Science Foundation	OPP-9615949	University of Minnesota
47	I	528	National Science Foundation	98-E-14	University of Utah
47	I	35,688	National Science Foundation	SUBAGREEMENT DATE 1/12/99	Polytechnical University
47	I	181,871	National Science Foundation	CR 19070 427756	Virginia Polytechnical Institute
47	I	36,765	National Science Foundation	CR 19070 427756	Virginia Polytechnical Institute
47	I	112,788	National Science Foundation	CR 19070 427756	Virginia Polytechnical Institute
47	I	2,350	National Science Foundation	USSSP-0126	Ohio State University
47	I	885	National Science Foundation	SBR-9809245	Georgia State University
47	I	836	National Science Foundation	5-59012	Association of American Geographers
47	I	8,933	National Science Foundation	5-59077	Association of American Geographers
47	I	2,214	National Science Foundation	5-59053	Association of American Geographers
47.041	D	7,007,961	Engineering Grants		
47.041	I	21,705	Engineering Grants	N/A	Barr-Mullian Inc.
47.041	I	8,265	Engineering Grants	8903-02973-X	Johns Hopkins Univ.
47.041	I	(2,143)	Engineering Grants	MTR262-NSF9901788	Membrane Tech & Res
47.041	I	3,135	Engineering Grants	N/A	Nat'l Res. Council
47.041	I	(442)	Engineering Grants	JAN GENZER	Nat'l Res. Council

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.041	I	8,101	Engineering Grants	N/A	Triangle Res. & Rev
47.041	I	562,870	Engineering Grants	UF-EIES-9735001NCS	Univ of Florida
47.041	I	16,933	Engineering Grants	F005963	Univ of Michigan
47.041	I	6,015	Engineering Grants	9905005	Univ of Utah
47.049	D	10,060,316	Mathematical and Physical Sciences		
47.049	I	52,436	Mathematical and Physical Sciences	99-SC-NSF-1019	Duke University
47.049	I	36,037	Mathematical and Physical Sciences	R.F.PROJ.# 1010385	New York State Univ
47.049	I	18,418	Mathematical and Physical Sciences	AGREEMENT DATED 9/25/2000	Hampton University
47.050	D	2,168,098	Geosciences		
47.050	I	22,108	Geosciences	1190	Rutgers
47.050	I	3,169	Geosciences	S0123727	Univ Calif-Santa Cru
47.050	I	46,245	Geosciences	51067-A	West Wash Univ
47.050	I	8,521	Geosciences	418927-BA219	Texas A&M/NSR
47.050	I	8,462	Geosciences	OCE-9320477	Texas A&M
47.050	I	373	Geosciences	SSSP418926-BA223	Texas A&M Research Center
47.070	D	4,253,717	Computer and Information Science and Engineering		
47.070	I	141,282	Computer and Information Science and Engineering	1219-26215	Brown Univ
47.070	I	323,168	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke Univ
47.070	I	68,799	Computer and Information Science and Engineering	OR11000-01.01	Univ Tennessee/Knoxv
47.070	I	62,160	Computer and Information Science and Engineering	C-36-A35-G1	GA. Inst. of Tech.
47.070	I	76,839	Computer and Information Science and Engineering	PACI#762	Univ of Illinois
47.070	I	2,517	Computer and Information Science and Engineering	P342A990509A	Shodor Edu Foundation
47.070	I	56,047	Computer and Information Science and Engineering	01 SC NSF 1011	Duke University
47.070	I	962	Computer and Information Science and Engineering	RR171-027/4184197	University of Georgia
47.074	D	8,231,203	Biological Sciences		
47.074	I	5,800	Biological Sciences	01-02	B Thompson Ins Plant
47.074	I	42,758	Biological Sciences	39023-6456	Cornell University
47.074	I	24,918	Biological Sciences	02-SC-NSF-1031	Duke University
47.074	I	104,110	Biological Sciences	420-40-29	Iowa State Univ.
47.074	I	81,099	Biological Sciences	612642	Michigan State Univ.
47.074	I	40,424	Biological Sciences	00-158	Univ of Illinois
47.074	I	43,413	Biological Sciences	00-349	Univ of Illinois
47.074	I	94,044	Biological Sciences	111G020	Univ of Wisconsin
47.074	I	346,274	Biological Sciences	111G064	Univ of Wisconsin
47.074	I	299,147	Biological Sciences	111G075	Univ of Wisconsin

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.074	I	6,877	Biological Sciences	S108182	WHOI
47.074	I	19,132	Biological Sciences	803207	CIENCIA/NSF
47.074	I	31,016	Biological Sciences	9806743	Bigelow Lab/Oce
47.074	I	9,861	Biological Sciences	DEB-0080381	University of Virginia
47.074	I	12,853	Biological Sciences	DEB0108575	San Diego State Univ.
47.074	I	10,492	Biological Sciences	DEB-0080381	University of Virginia
47.075	D	1,684,842	Social, Behavioral, and Economic Sciences		
47.075	I	(39)	Social, Behavioral, and Economic Sciences	SES-9976500	Case W. Reserve Unive
47.075	I	2,642	Social, Behavioral, and Economic Sciences	N/A	Nat'l Res. Council
47.075	I	28,041	Social, Behavioral, and Economic Sciences	Sub Contract	Univ Reno
47.076	D	1,088,871	Education and Human Resources		
47.076	I	281,431	Education and Human Resources	N/A	Educ Dev Ctr, Inc
47.076	I	73,883	Education and Human Resources	6126902	Michigan State Univ.
47.076	I	6,240	Education and Human Resources	UTA02-118	Univ of Texas-Austin
47.076	I	20	Education and Human Resources	N/A	University of Nebraska
47.076	I	23,746	Education and Human Resources	DUE-9950042	Southeast CC
47.076	I	386	Education and Human Resources	AGREEMENT NO: RSC02014	Univ of Dayton Research Institute
47.076	I	13,524	Education and Human Resources	5-59043	Louisiana State Universiy
47.078	D	22,713	Polar Programs		
47.078	I	45,370	Polar Programs	7074	Marine Biological Lab
		<u>46,262,223</u>	Total — Research and Development — National Science Foundation		

U. S. Small Business Administration

59	D	59,368	Small Business Administration		
59.037	D	2,177,810	Small Business Development Center		
		<u>2,237,178</u>	Total — Research and Development — U. S. Small Business Administration		

Tennessee Valley Authority

62	I	341	Tennessee Valley Authority	433441-99-90	Univ of Kentucky
		<u>341</u>	Total — Research and Development — Tennessee Valley Authority		

U. S. Department of Veteran's Affairs

64	D	81,626	U.S. Department of Veterans Affairs		
		<u>81,626</u>	Total — Research and Development — U. S. Department of Veteran's Affairs		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Environmental Protection Agency</u>					
66	D	883,959	Environmental Protection Agency		
66	I	27,785	Environmental Protection Agency	491	AWWA Research Fdn
66	I	755,795	Environmental Protection Agency	2579	AWWA Research Fdn
66	I	2,521	Environmental Protection Agency	PO# 151877	Battelle
66	I	94,724	Environmental Protection Agency	N/A	Gram, Inc
66	I	109,440	Environmental Protection Agency	01-3	Health Effects Inst
66	I	6,007	Environmental Protection Agency	793/4983	Inst Ecosystem Studi
66	I	49,764	Environmental Protection Agency	N/A	IT Corporation
66	I	13,414	Environmental Protection Agency	N/A	Penn State Univ
66	I	271	Environmental Protection Agency	PO 05791S/1-70U-7307	RTI
66	I	77,391	Environmental Protection Agency	M00482801101	Univ Calif-Irvine
66	I	21,819	Environmental Protection Agency	R827084-01-0	University of Maryland
66.001	D	1,711,467	Air Pollution Control Program Support		
66.032	D	99,132	State Indoor Radon Grants		
66.419	D	3,388,726	Water Pollution Control - State and Interstate Program Support		
66.461	D	402,397	Wetlands Grants		
66.463	D	644,867	Water Quality Cooperative Agreements		
66.500	D	3,820,838	Environmental Protection Consolidated Research		
66.500	I	36,349	Environmental Protection Consolidated Research	02-SC-EPA-1023	Duke University
66.500	I	6,114	Environmental Protection Consolidated Research	N/A	Penn State Univ
66.500	I	(151)	Environmental Protection Consolidated Research	D00-0001	Arcadis Geraghty
66.500	I	21,342	Environmental Protection Consolidated Research	01-SC-EPA-1032	Duke University
66.500	I	68	Environmental Protection Consolidated Research	MR294	FL Fish Wildlife Con
66.500	I	61,414	Environmental Protection Consolidated Research	E-20-E42-G1	GA. Inst. of Tech.
66.500	I	31,376	Environmental Protection Consolidated Research	P.O. 10003-0063	Indiana University
66.500	I	3,478	Environmental Protection Consolidated Research	N/A	NSF International
66.500	I	24,216	Environmental Protection Consolidated Research	99/04/397-1	NSF International
66.500	I	(8,629)	Environmental Protection Consolidated Research	5-92U-6497	Res. Triangle Inst.
66.500	I	2,547	Environmental Protection Consolidated Research	2000-0637	Resource Enhancement
66.500	I	3,545	Environmental Protection Consolidated Research	PR-1407	Stanford University
66.500	I	355	Environmental Protection Consolidated Research	00118791-15	Univ of Missouri
66.500	I	17,134	Environmental Protection Consolidated Research	EPACR82735001/NC12	Univ of Missouri
66.500	I	13,519	Environmental Protection Consolidated Research	EPACR82735001/NC15	Univ of Missouri
66.500	I	9,687	Environmental Protection Consolidated Research	EPACR82735001/NC17	Univ of Missouri

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.500	I	29,031	Environmental Protection Consolidated Research	01-SC-EPA-1033	Duke University
66.500	I	18,859	Environmental Protection Consolidated Research	669567	Univ of Miami
66.500	I	2,245	Environmental Protection Consolidated Research	FWC 99187	FMRI/EPA
66.500	I	100,882	Environmental Protection Consolidated Research	P635151	Univ of Miami
66.500	I	5,747	Environmental Protection Consolidated Research	1811-NCU-EPA-6373	Penn State University
66.501	D	2,115,999	Air Pollution Control Research		
66.505	D	(3,937)	Water Pollution Control - Research, Development, and Demonstration		
66.505	I	1,759	Water Pollution Control - Research, Development, and Demonstration	Dep No MR239	FL Dept of Env
66.606	D	479,021	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	29,263	Surveys, Studies, Investigations and Special Purpose Grants	8-34011-7840	Univ of New Mexico
66.607	D	1,158,602	Training and Fellowships for the Environmental Protection Agency		
66.708	D	130,454	Pollution Prevention Grants Program		
66.809	D	474,994	Superfund State and Indian Tribe Core Program - Cooperative Agreements		
66.810	D	258	CEPP Technical Assistance Grants Program		
		<u>16,875,858</u>	Total — Research and Development — U. S. Environmental Protection Agency		
<u>U. S. Nuclear Regulatory Commission</u>					
77	D	1,019	Nuclear Regulatory Commission		
		<u>1,019</u>	Total — Research and Development — U. S. Nuclear Regulatory Commission		
<u>U. S. Department of Energy</u>					
81	D	3,185,979	U.S. Department of Energy		
81	I	36,881	U.S. Department of Energy	N/A	Life Sci Rsch Fdn
81	I	46,552	U.S. Department of Energy	10730-001-00-2G	Los Alamos Nat'l Lab
81	I	9,962	U.S. Department of Energy	51118-001-02-3N	Los Alamos Nat'l Lab
81	I	38,104	U.S. Department of Energy	XAK-8-17619-11	Nat Rnl Enrg Lab/MRI
81	I	124,006	U.S. Department of Energy	ADJ-2-30630-09/PVP15	Nat Rnl Enrg Lab/MRI
81	I	858	U.S. Department of Energy	N/A	Oak Ridge Inst Scien
81	I	20,748	U.S. Department of Energy	PO# 9214	Sandia National Labs
81	I	49,879	U.S. Department of Energy	6498589	Univ Calif-Berkeley
81	I	187,386	U.S. Department of Energy	6505094	Univ Calif-Berkeley
81	I	192,499	U.S. Department of Energy	B504967	Univ of California
81	I	445,616	U.S. Department of Energy	B504968	Univ of California
81	I	36,873	U.S. Department of Energy	B520717	Univ of California
81	I	303,442	U.S. Department of Energy	B519834	Univ of California

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81	I	78,677	U.S. Department of Energy	NCSC-030501	Advanced Energy Corp
81	I	(2,073)	U.S. Department of Energy	N/A	AM Solar Energy Soc
81	I	7,875	U.S. Department of Energy	ZAX8-1764705A-NCSU	BP Solar Intl LLC
81	I	25,152	U.S. Department of Energy	N/A	Calabazas Creek Res
81	I	15,058	U.S. Department of Energy	539124-53390	Carnegie Mellon Univ
81	I	116,930	U.S. Department of Energy	RBJ 76838	Catepillar Inc.
81	I	1,524	U.S. Department of Energy	104 A	CORRIM
81	I	59,436	U.S. Department of Energy	N/A	Duke Engr & Services
81	I	6,659	U.S. Department of Energy	00-SC-DOE-1014	Duke University
81	I	29,708	U.S. Department of Energy	BCO-002-NCSU	Informatics Corp.
81	I	332	U.S. Department of Energy	LAFB-001	Informatics Corp.
81	I	42,573	U.S. Department of Energy	SUBAGREEMT #4309-1	Inst Paper Sci & Tec
81	I	33,974	U.S. Department of Energy	IREC-NCSCP4YOU799	IREC
81	I	(263)	U.S. Department of Energy	IRECNCSCDBASE21099	IREC
81	I	57,651	U.S. Department of Energy	8112-53667	Johns Hopkins Univ.
81	I	13,574	U.S. Department of Energy	6464866	L. Berkeley Natl Lab
81	I	(12,971)	U.S. Department of Energy	B340830	L. Livermore Nat Lab
81	I	38,517	U.S. Department of Energy	B505021	L. Livermore Nat Lab
81	I	35,987	U.S. Department of Energy	B518219	L. Livermore Nat Lab
81	I	25,863	U.S. Department of Energy	K98-180221	Lockheed Idaho Tech.
81	I	82,362	U.S. Department of Energy	AAD-9-18668-08	MRI-NREL
81	I	69,844	U.S. Department of Energy	AAT-2-31605-05	MRI-NREL
81	I	5,757	U.S. Department of Energy	XAF-8-17607-03	MRI-NREL
81	I	(4,465)	U.S. Department of Energy	2-93U-7663	Res. Triangle Inst.
81	I	7,375	U.S. Department of Energy	4-93U-7667	Res. Triangle Inst.
81	I	243,841	U.S. Department of Energy	4-24350	Rutgers University
81	I	80,293	U.S. Department of Energy	14599	Sandia National Lab
81	I	24,874	U.S. Department of Energy	27459	Sandia National Lab
81	I	40,591	U.S. Department of Energy	AO350-19471	Sandia National Lab
81	I	19,017	U.S. Department of Energy	AO350-6314	Sandia National Lab
81	I	41,237	U.S. Department of Energy	AO350-8898	Sandia National Lab
81	I	27,739	U.S. Department of Energy	N/A	Univ. City Sci. Ctr.
81	I	7,875	U.S. Department of Energy	4000001555	UT-Battelle LLC
81	I	21,710	U.S. Department of Energy	4000002893	UT-Battelle LLC
81	I	5,039	U.S. Department of Energy	4000005766	UT-Battelle LLC

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81	I	37,930	U.S. Department of Energy	4000006079	UT-Battelle LLC
81	I	66,550	U.S. Department of Energy	4000009052	UT-Battelle LLC
81	I	56,217	U.S. Department of Energy	4000010724	UT-Battelle LLC
81	I	1,733	U.S. Department of Energy	4000011436	UT-Battelle LLC
81	I	22,702	U.S. Department of Energy	4000011825	UT-Battelle LLC
81	I	26,797	U.S. Department of Energy	4000013598	UT-Battelle LLC
81	I	(983)	U.S. Department of Energy	4500007962	UT-Battelle LLC
81	I	25,175	U.S. Department of Energy	4500008271	UT-Battelle LLC
81	I	4,476	U.S. Department of Energy	4500013834	UT-Battelle LLC
81	I	(825)	U.S. Department of Energy	CENP NERI-NCS99001	Westinghouse Elec Co.
81	I	20,007	U.S. Department of Energy	SA20004711	Westinghouse Elec Co.
81	I	92,850	U.S. Department of Energy	4300012728	BWXT Y-12,LLC
81	I	385	U.S. Department of Energy	22B-99189C WORK RELE X-03	Lockheed Martin
81	I	1,962	U.S. Department of Energy	XCX-7-16469-01	National Renewable Energy Lab
81	I	1,094	U.S. Department of Energy	MOU	Worcester Polytechnical
81	I	7,985	U.S. Department of Energy	SURA-96D1805	Southeast University
81	I	1	U.S. Department of Energy	BD-2173	Sandia National Laboratory
81	I	2,815	U.S. Department of Energy	4000002053	UT Battelle
81	I	12,334	U.S. Department of Energy	4000005517	UT Battelle
81	I	36,253	U.S. Department of Energy	02C0004201	Southeast University
81.047	D	20,462	Pre-Freshman Enrichment		
81.049	D	1,354,598	Office of Science Financial Assistance Program		
81.049	I	10,985	Office of Science Financial Assistance Program	323-0154	Duke University
81.049	I	37,346	Office of Science Financial Assistance Program	99NCSU09CR	NIGEC
81.049	I	189,192	Office of Science Financial Assistance Program	00-043	Univ of Alabama
81.049	I	2,279	Office of Science Financial Assistance Program	4000013665	UT-Battelle LLC
81.049	I	(2,530)	Office of Science Financial Assistance Program	UF-EIES-9909002-NCA	University of Florida
81.059	I	13,267	Clearinghouse for Community Energy Efficiency	02-11-59	Univ of Mississippi
81.087	D	154,901	Renewable Energy Research and Development		
81.087	I	20,767	Renewable Energy Research and Development	AGREEMENT DATED 4/16/01	University of Central Florida
81.089	D	66,271	Fossil Energy Research and Development		
81.104	I	4,954	Office of Science and Technology for Environmental Management	61211 NE	Texas Eng Ex Station
81.105	D	7,256	National Industrial Competitiveness through Energy, Environment, and Economics		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.114	D	802,381	University Nuclear Science and Reactor Support		
81.114	I	61,023	University Nuclear Science and Reactor Support	58902 NE	Texas Eng Ex Station
		9,084,667	Total — Research and Development — U. S. Department of Energy		
Federal Emergency Management Agency					
83	D	28,865	Federal Emergency Management Agency		
83	I	4,308	Federal Emergency Management Agency	N/A	Univ New Orleans
		33,173	Total — Research and Development — Federal Emergency Management Agency		
U. S. Department of Education					
84	D	1,350,993	U.S. Department of Education		
84	I	(1,927)	U.S. Department of Education	N/A	Duke Univ
84	I	81,382	U.S. Department of Education	343-0021/DS582	Duke Univ Med Ctr
84	I	(1,361)	U.S. Department of Education	C-F0383	SRI International
84	I	160,374	U.S. Department of Education	51-000244	SRI International
84	I	201,111	U.S. Department of Education	N/A	Yale University
84	I	7,959	U.S. Department of Education	SPO#0000000443	Univ of Colorado
84.015	D	1,122,032	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.015	I	240	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	99-SC-DED-1002	Duke Univ
84.015	I	(1,755)	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1010	Duke Univ
84.015	I	148,316	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1041	Duke Univ
84.015	I	250,120	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1040	Duke Univ
84.017	D	135,880	International Research and Studies		
84.022	D	61,801	International Overseas - Doctoral Dissertation		
84.023	D	11,962	Special Education - Innovation and Development		
84.023	I	61,001	Special Education - Innovation and Development	UIC# 2-5-3345	Univ of Ill-Chicago
84.024	D	2,201,825	Early Education for Children with Disabilities		
84.029	D	187,201	Special Education - Personnel Development and Parent Training		
84.116	D	461,604	Fund for the Improvement of Postsecondary Education		
84.128	D	22,193	Rehabilitation Services - Service Projects		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.129	D	90,590	Rehabilitation Long-Term Training		
84.133	D	496,876	National Institute on Disability and Rehabilitation Research		
84.153	D	57,217	Business and International Education Projects		
84.168	D	160,752	Eisenhower Professional Development - Federal Activities		
84.170	D	186,594	Javits Fellowships		
84.184	D	42,869	Safe and Drug-Free Schools and Communities - National Programs		
84.188	I	14	Drug-Free Schools and Communities - Regional Centers	RD-99-CO0094	Higher Education Ctr
84.195	D	294,293	Bilingual Education - Professional Development		
84.200	D	552,567	Graduate Assistance in Areas of National Need		
84.206	D	105,998	Javits Gifted and Talented Students Education Grant Program		
84.220	D	231,949	Centers for International Business Education		
84.229	I	195,532	Language Resource Centers	00-SC-DED-1002	Duke Univ
84.246	D	36,359	Rehabilitation Short-Term Training		
84.303	D	261,514	Technology Innovation Challenge Grants		
84.305	D	242,354	National Institute on Student Achievement, Curriculum, and Assessment		
84.307	D	3,362,710	National Institute on Early Childhood Development and Education		
84.308	D	26,292	National Institute on Educational Governance, Finance, Policymaking, and Management		
84.319	D	1,495,737	Eisenhower Regional Mathematics and Science Education Consortia		
84.324	D	1,603,792	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities		
84.324	I	48,893	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	PO#10209-0139	Indiana Univ
84.324	I	13,347	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	050902	Univ Conn Hlth Ctr
84.324	I	21,598	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	137201	Univ Conn Hlth Ctr
84.325	D	862,451	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.334	D	231,415	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.335	D	17,689	Child Care Access Means Parents in School		
84.339	D	101,785	Learning Anytime Anywhere Partnerships		
84.342	D	218,934	Preparing Tomorrow's Teachers to Use Technology		
		<u>17,421,072</u>	Total — Research and Development — U. S. Department of Education		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
National Archives and Records Administration					
89.003	D	(305)	National Historical Publications and Records Grants		
		(305)	Total — Research and Development — National Archives and Records Administration		
U. S. Department of Health and Human Services					
93	D	20,554,859	U.S. Department of Health and Human Services		
93	I	137,240	U.S. Department of Health and Human Services	N/A	ACA Hlth Srv Res
93	I	2,931	U.S. Department of Health and Human Services	N/A	Albert Einstein Coll
93	I	12,943	U.S. Department of Health and Human Services	N/A	Allegheny-Singer Res
93	I	1,591	U.S. Department of Health and Human Services	HRSA 240-97-0038	Am Assn Col Osteopat
93	I	(8,446)	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	644,762	U.S. Department of Health and Human Services	CA80098-S1	Amer Coll Radiology
93	I	23,911	U.S. Department of Health and Human Services	R43 DK59698	Artecel Sciences, In
93	I	(479)	U.S. Department of Health and Human Services	TS 323-15/15	Assc Teachrs Prev MD
93	I	156,647	U.S. Department of Health and Human Services	TS 323-15/16	Assc Teachrs Prev MD
93	I	39,675	U.S. Department of Health and Human Services	N/A	Assc Teachrs Prev MD
93	I	119,516	U.S. Department of Health and Human Services	S1217-19/20	Assoc Sch Pub Health
93	I	202,236	U.S. Department of Health and Human Services	S1734-21/21	Assoc Sch Pub Health
93	I	320,877	U.S. Department of Health and Human Services	S1935-21/21	Assoc Sch Pub Health
93	I	1,423	U.S. Department of Health and Human Services	H178-05/05	Assoc Sch Pub Health
93	I	(1,096)	U.S. Department of Health and Human Services	HO78-04/04	Assoc Sch Pub Health
93	I	15,391	U.S. Department of Health and Human Services	S0068-16/20	Assoc Sch Pub Health
93	I	446	U.S. Department of Health and Human Services	S0664-17/19	Assoc Sch Pub Health
93	I	180,775	U.S. Department of Health and Human Services	S0736-18/20	Assoc Sch Pub Health
93	I	11,407	U.S. Department of Health and Human Services	S0738-18/20	Assoc Sch Pub Health
93	I	(16,420)	U.S. Department of Health and Human Services	S0805-18/19	Assoc Sch Pub Health
93	I	385,768	U.S. Department of Health and Human Services	S0805-18/20	Assoc Sch Pub Health
93	I	12,775	U.S. Department of Health and Human Services	S0807-18/19	Assoc Sch Pub Health
93	I	35,118	U.S. Department of Health and Human Services	S0807-18/20	Assoc Sch Pub Health
93	I	(452)	U.S. Department of Health and Human Services	S1099-19/19	Assoc Sch Pub Health
93	I	51,755	U.S. Department of Health and Human Services	S1099-19/20	Assoc Sch Pub Health
93	I	73,635	U.S. Department of Health and Human Services	S1099-19/21	Assoc Sch Pub Health
93	I	81,473	U.S. Department of Health and Human Services	S1103-19/20	Assoc Sch Pub Health
93	I	55,300	U.S. Department of Health and Human Services	S1217-19/19	Assoc Sch Pub Health
93	I	12,377	U.S. Department of Health and Human Services	S1326-20/20	Assoc Sch Pub Health

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	38,196	U.S. Department of Health and Human Services	S1331-21/21	Assoc Sch Pub Health
93	I	271,264	U.S. Department of Health and Human Services	S1539-20/20	Assoc Sch Pub Health
93	I	518,161	U.S. Department of Health and Human Services	S1539-20/21	Assoc Sch Pub Health
93	I	31,189	U.S. Department of Health and Human Services	S1709-21/21	Assoc Sch Pub Health
93	I	54,014	U.S. Department of Health and Human Services	S1713-21/21	Assoc Sch Pub Health
93	I	71,537	U.S. Department of Health and Human Services	S1727-21/21	Assoc Sch Pub Health
93	I	425	U.S. Department of Health and Human Services	S1733-21/21	Assoc Sch Pub Health
93	I	35,357	U.S. Department of Health and Human Services	S1930-21/21	Assoc Sch Pub Health
93	I	71,731	U.S. Department of Health and Human Services	S1938-21/21	Assoc Sch Pub Health
93	I	62,170	U.S. Department of Health and Human Services	S1958-21/21	Assoc Sch Pub Health
93	I	18,204	U.S. Department of Health and Human Services	S740-18/19	Assoc Sch Pub Health
93	I	3,604	U.S. Department of Health and Human Services	S805-18/18	Assoc Sch Pub Health
93	I	6,484	U.S. Department of Health and Human Services	2-R01-DK48028-0	Barnes-Jewish Hosp
93	I	44,733	U.S. Department of Health and Human Services	P.O.160807	Battell, Inc
93	I	18,351	U.S. Department of Health and Human Services	N/A	Battelle
93	I	309	U.S. Department of Health and Human Services	PO#MC-277864-D-	Boston Univ Sch Med
93	I	345	U.S. Department of Health and Human Services	MC-317170-D-JW	Boston University
93	I	(22,949)	U.S. Department of Health and Human Services	MC-350200-D-JW	Boston University
93	I	190,780	U.S. Department of Health and Human Services	MC-388978-D-JW	Boston University
93	I	30,912	U.S. Department of Health and Human Services	N/A	Boston University
93	I	10,606	U.S. Department of Health and Human Services	N/A	Calgb/Univ Chicago
93	I	59,501	U.S. Department of Health and Human Services	PO #F392080	Children's Hosp/Bost
93	I	(1,450)	U.S. Department of Health and Human Services	PO #5573223	Children's Hosp/Chla
93	I	22,023	U.S. Department of Health and Human Services	PO #5574348	Children's Hosp/LA
93	I	15	U.S. Department of Health and Human Services	N/A	Coda, Inc
93	I	1,368	U.S. Department of Health and Human Services	UNC-2001-02	Coda, Inc
93	I	500	U.S. Department of Health and Human Services	R01-DK49368	Columbia Hosp/CHMCD
93	I	36,489	U.S. Department of Health and Human Services	N/A	Columbia Univ
93	I	(100)	U.S. Department of Health and Human Services	5-30297	Dartmouth College
93	I	35,412	U.S. Department of Health and Human Services	N/A	Dartmouth College
93	I	67,918	U.S. Department of Health and Human Services	JA-OECD-01-0005	DC Dept Hmn Ser-OECD
93	I	17,133	U.S. Department of Health and Human Services	SPS# 101834	Duke Clinical Rsch
93	I	10,908	U.S. Department of Health and Human Services	DS523	Duke Univ
93	I	5,629	U.S. Department of Health and Human Services	303-9945/DS603	Duke Univ
93	I	35,094	U.S. Department of Health and Human Services	97-SC-NIH-1020	Duke Univ

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93	I	64,247	U.S. Department of Health and Human Services	303-6383/DS568	Duke Univ
93	I	11,981	U.S. Department of Health and Human Services	303-9691/DS561	Duke Univ
93	I	38,972	U.S. Department of Health and Human Services	303-7355/DS604	Duke Univ
93	I	10,643	U.S. Department of Health and Human Services	303-9706/DS561	Duke Univ
93	I	27,284	U.S. Department of Health and Human Services	N/A	Duke Univ Med Ctr
93	I	152,331	U.S. Department of Health and Human Services	N/A	Emory University
93	I	23,732	U.S. Department of Health and Human Services	630-4	Family Health Intl
93	I	27,743	U.S. Department of Health and Human Services	645-6	Family Health Intl
93	I	23,133	U.S. Department of Health and Human Services	9368	Family Health Intl
93	I	277,277	U.S. Department of Health and Human Services	N/A	Family Violence & RA
93	I	7,111	U.S. Department of Health and Human Services	3011/U10-CA1353	Fdn Children's Oncol
93	I	169,608	U.S. Department of Health and Human Services	12-ALA11-01	Georgia State Univ
93	I	104,386	U.S. Department of Health and Human Services	N/A	Gynecologic Oncology
93	I	18,803	U.S. Department of Health and Human Services	N/A	Harvard Univ
93	I	115,568	U.S. Department of Health and Human Services	N/A	Hlth Systems Rsch
93	I	17,772	U.S. Department of Health and Human Services	1-R01-AR46505-0	Hosp Special Surgery
93	I	4,671	U.S. Department of Health and Human Services	N/A	Indiana Univ
93	I	11,598	U.S. Department of Health and Human Services	00-01	Inotek Corporation
93	I	259,123	U.S. Department of Health and Human Services	N01-HC-95170	Jackson State Univ
93	I	180	U.S. Department of Health and Human Services	PO23171	Jackson State Univ
93	I	2,806	U.S. Department of Health and Human Services	EY11751	JAEB Ctr for Hlth Re
93	I	329,496	U.S. Department of Health and Human Services	N/A	Johns Hopkins Univ
93	I	13,653	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins Univ
93	I	(580)	U.S. Department of Health and Human Services	PO# 7810-96240	Johns Hopkins Univ
93	I	6,004	U.S. Department of Health and Human Services	PO# 14266	Johns Hopkins Univ
93	I	239	U.S. Department of Health and Human Services	PO# 34815	Johns Hopkins Univ
93	I	33,158	U.S. Department of Health and Human Services	PO#8201-77220-X	Johns Hopkins Univ
93	I	60,593	U.S. Department of Health and Human Services	PO# 65500	Johns Hopkins Univ
93	I	2,444	U.S. Department of Health and Human Services	N/A	Lines Technologies
93	I	48,328	U.S. Department of Health and Human Services	N/A	MA Insti Technology
93	I	1,175	U.S. Department of Health and Human Services	N/A	Maryland Med Res Ins
93	I	106,751	U.S. Department of Health and Human Services	N/A	McLean Hospital
93	I	2,056	U.S. Department of Health and Human Services	N/A	Medical City Dallas
93	I	95,489	U.S. Department of Health and Human Services	N2000-12	Medical College Ohio
93	I	130,971	U.S. Department of Health and Human Services	N2000-13	Medical College Ohio

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93	I	132,943	U.S. Department of Health and Human Services	N/A	MT Sinai Sch of Med
93	I	13,771	U.S. Department of Health and Human Services	01H056077	Natl Assoc St EMS
93	I	2	U.S. Department of Health and Human Services	7354/U10-CA1353	Natl Chldhd Cncr Fdn
93	I	42,105	U.S. Department of Health and Human Services	8426/U10-CA1353	Natl Chldhd Cncr Fdn
93	I	38,504	U.S. Department of Health and Human Services	9619/U10-CA1353	Natl Chldhd Cncr Fdn
93	I	103,507	U.S. Department of Health and Human Services	N/A	Natural Pharmacia In
93	I	(1,123)	U.S. Department of Health and Human Services	5545-98-01	Norc / Univ of Chicago
93	I	41,321	U.S. Department of Health and Human Services	TFED29-117	NSABP Foundation
93	I	30,763	U.S. Department of Health and Human Services	496381	Pacific Inst Resch
93	I	98,039	U.S. Department of Health and Human Services	N/A	Pan Lutheran Ministr
93	I	190,378	U.S. Department of Health and Human Services	710-7515	Rhode Island Hospitl
93	I	145,588	U.S. Department of Health and Human Services	701-7515	Rhode Island Hospitl
93	I	123,161	U.S. Department of Health and Human Services	PO# 00050800S	RTI
93	I	334,541	U.S. Department of Health and Human Services	2-52U-7049	RTI
93	I	7,802	U.S. Department of Health and Human Services	PO# 00089949S	RTI
93	I	747,283	U.S. Department of Health and Human Services	1-44U-6919	RTI
93	I	5,415	U.S. Department of Health and Human Services	4-35U-6900	RTI
93	I	40,698	U.S. Department of Health and Human Services	2-44U-7933.001	RTI
93	I	28,239	U.S. Department of Health and Human Services	3-53U-7578	RTI
93	I	26,761	U.S. Department of Health and Human Services	3-46U-7578	RTI
93	I	51,691	U.S. Department of Health and Human Services	9-51U-7171	RTI
93	I	17	U.S. Department of Health and Human Services	PO# 14502S	RTI
93	I	155,314	U.S. Department of Health and Human Services	2-46U-6703	RTI
93	I	68,910	U.S. Department of Health and Human Services	4-44U-7897	RTI
93	I	7,000	U.S. Department of Health and Human Services	PO# 16111S	RTI
93	I	3,024	U.S. Department of Health and Human Services	PO# 16163S	RTI
93	I	187	U.S. Department of Health and Human Services	1-51U-6199	RTI
93	I	(7,297)	U.S. Department of Health and Human Services	1-53U-7206	RTI
93	I	126,339	U.S. Department of Health and Human Services	1-51U-7778/HD33	RTI
93	I	3,264	U.S. Department of Health and Human Services	PO# 08373S	RTI
93	I	7,130	U.S. Department of Health and Human Services	1-42U-7901	RTI
93	I	22,848	U.S. Department of Health and Human Services	N/A	RTI
93	I	92,031	U.S. Department of Health and Human Services	5-72125	Scripps Resch Inst
93	I	5,129	U.S. Department of Health and Human Services	5-72229	Scripps Resch Inst
93	I	210,869	U.S. Department of Health and Human Services	N/A	Sloan-Kettering Inst

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93	I	5,500	U.S. Department of Health and Human Services	AI38858	Social & Scientific
93	I	16,603	U.S. Department of Health and Human Services	PY-0530	Stanford University
93	I	11,996	U.S. Department of Health and Human Services	N/A	State & Terr Injury
93	I	11,240	U.S. Department of Health and Human Services	N/A	Statistics & EPIF
93	I	27,315	U.S. Department of Health and Human Services	N/A	Tanglewood Rsrch Inc
93	I	16,797	U.S. Department of Health and Human Services	N/A	Triangle Labs, Inc
93	I	39,177	U.S. Department of Health and Human Services	N/A	Tulan University
93	I	34,967	U.S. Department of Health and Human Services	N/A	Univ Cincinnati
93	I	40,319	U.S. Department of Health and Human Services	2-5-80021/PO #0	Univer Colorado Hlth
93	I	33,809	U.S. Department of Health and Human Services	N/A	Univ Corp Atmospheri
93	I	34,051	U.S. Department of Health and Human Services	CG0227-FY02	Univ MD- Baltimore
93	I	23,135	U.S. Department of Health and Human Services	CG0205	Univ MD- Baltimore
93	I	176,885	U.S. Department of Health and Human Services	N/A	Univ of Alabama
93	I	25,295	U.S. Department of Health and Human Services	5-23345/U10CA37	Univ of Chicago
93	I	50,758	U.S. Department of Health and Human Services	N/A	Univ of Chicago
93	I	143,793	U.S. Department of Health and Human Services	N/A	Univ of Maryland
93	I	1,333	U.S. Department of Health and Human Services	P.O.#S00939	Univ of Maryland
93	I	1,820	U.S. Department of Health and Human Services	P.O.#S01117	Univ of Maryland
93	I	298	U.S. Department of Health and Human Services	PO# S00847	Univ of Maryland
93	I	21,454	U.S. Department of Health and Human Services	B6367251101	Univ of Minnesota
93	I	217	U.S. Department of Health and Human Services	B6367251102	Univ of Minnesota
93	I	14,248	U.S. Department of Health and Human Services	PO#H6636375202	Univ of Minnesota
93	I	21,918	U.S. Department of Health and Human Services	PO#H6636375203	Univ of Minnesota
93	I	265,284	U.S. Department of Health and Human Services	5-35123/PO#690938	Univ of Pennsylvania
93	I	16,853	U.S. Department of Health and Human Services	PO# 411210-003G	Univ of Rochester
93	I	195,014	U.S. Department of Health and Human Services	115129	Univ of Virginia
93	I	124,678	U.S. Department of Health and Human Services	115130	Univ of Virginia
93	I	216,230	U.S. Department of Health and Human Services	GC10357-114037	Univ of Virginia
93	I	29,125	U.S. Department of Health and Human Services	GC10533-115196	Univ of Virginia
93	I	233	U.S. Department of Health and Human Services	GC10749-116250	Univ of Virginia
93	I	93,550	U.S. Department of Health and Human Services	N/A	Univ Texas-Dallas
93	I	3,882	U.S. Department of Health and Human Services	N/A	UT Southwest Med Ctr
93	I	141,824	U.S. Department of Health and Human Services	N/A	Wake F Univ Sch Med
93	I	8,032	U.S. Department of Health and Human Services	2000-0894	Control Delivery Sys
93	I	(1,535)	U.S. Department of Health and Human Services	303-2924	Duke University

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93	I	367,040	U.S. Department of Health and Human Services	DS638	Duke University
93	I	114,979	U.S. Department of Health and Human Services	DS655	Duke University
93	I	62,659	U.S. Department of Health and Human Services	N/A	Mayo Clinic Rochest.
93	I	(20)	U.S. Department of Health and Human Services	1R01 HD32483-01A2	Penn State Univ
93	I	44,685	U.S. Department of Health and Human Services	1999-1278	Second Sight LLC
93	I	29,773	U.S. Department of Health and Human Services	12-ALX54-01	Georgia State University
93.103	D	458,244	Food and Drug Administration - Research		
93.107	D	778,518	Model State-Supported Area Health Education Centers		
93.110	D	2,407,423	Maternal and Child Health Federal Consolidated Programs		
93.110	I	2,374	Maternal and Child Health Federal Consolidated Programs	PO#H6636353101	Univ of Minnesota
93.110	I	(11,132)	Maternal and Child Health Federal Consolidated Programs	MCJ372006	Wake F Univ Sch Med
93.110	I	76,883	Maternal and Child Health Federal Consolidated Programs	MC00022	Wake F Univ Sch Med
93.113	D	5,061,113	Biological Response to Environmental Health Hazards		
93.113	I	32,061	Biological Response to Environmental Health Hazards	303-9238/DS627	Duke Univ Med Ctr
93.114	D	820,137	Applied Toxicological Research and Testing		
93.114	I	(7,363)	Applied Toxicological Research and Testing	ES008739	Wake F Univ Sch Med
93.114	I	(948)	Applied Toxicological Research and Testing	1-65U-6382	Research Triangle Institute
93.115	D	121,614	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.115	I	19,306	Biometry and Risk Estimation - Health Risks from Environmental Exposures	ES09401	Harvard Univ
93.115	I	12,359	Biometry and Risk Estimation - Health Risks from Environmental Exposures	N/A	Penn State Univ
93.117	D	160,342	Grants for Preventive Medicine		
93.121	D	10,001,567	Oral Diseases and Disorders Research		
93.121	I	434,676	Oral Diseases and Disorders Research	1018759/1/22235	Research Fdn of Suny
93.135	D	3,326,117	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	12,467	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	Univ of Alabama-Birm
93.135	I	19,482	Centers for Research and Demonstration for Health Promotion and Disease Prevention	94-593-UNC	West Virginia Univ
93.135	I	35,203	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	Yale-Griffin Prevnt
93.136	D	1,763,251	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	25,929	Injury Prevention and Control Research and State and Community Based Programs	N/A	Univ of Alabama-Birm
93.139	D	7,943	Financial Assistance for Disadvantaged Health Professions Students		
93.143	D	495	NIEHS Superfund Hazardous Substances - Basic Research and Education		
93.153	I	6,645	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	389-5057/DS442	Duke Univ Med Ctr
93.154	D	723,684	Special International Postdoctoral Research Program in Acquired Immunodeficiency Syndrome		
93.155	D	702,956	Rural Health Research Centers		

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93.172	D	742,804	Human Genome Research		
93.173	D	2,266,898	Research Related to Deafness and Communication Disorders		
93.178	D	(5,439)	Nursing Workforce Diversity		
93.184	D	348,749	Disabilities Prevention		
93.186	D	276,972	National Research Services Awards		
93.188	D	8,033	Public Health Training Centers		
93.191	D	196,261	Allied Health Special Projects		
93.192	D	296,998	Quentin N. Burdick Programs for Rural Interdisciplinary Training		
93.213	D	361,579	Research and Training in Complementary and Alternative Medicine		
93.217	D	124,071	Family Planning - Services		
93.225	D	362,060	National Research Service Awards - Health Services Research Training		
93.226	D	1,558,971	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	37,628	Research on Healthcare Costs, Quality and Outcomes	303-9453/DS470	Duke Univ
93.230	D	59,488	Consolidated Knowledge Development and Application (KD&A) Program		
93.230	I	9,403	Consolidated Knowledge Development and Application (KD&A) Program	99-SC-SAMHSA-10	Duke Univ
93.230	I	19,703	Consolidated Knowledge Development and Application (KD&A) Program	02-SC-SAMHSA-10	Duke Univ
93.230	I	(27,885)	Consolidated Knowledge Development and Application (KD&A) Program	P.O.#0036460	Nat Dev Rsch Institu
93.230	I	45,524	Consolidated Knowledge Development and Application (KD&A) Program	P.O.#0038020	Nat Dev Rsch Institu
93.230	I	38,475	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00	Policy Resrch Assoc
93.230	I	30,254	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00#3	Policy Resrch Assoc
93.230	I	128,069	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00#4	Policy Resrch Assoc
93.236	D	31,776	Grants for Dental Public Health Residency Training		
93.238	D	161,927	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.241	D	182,134	State Rural Hospital Flexibility Program		
93.242	D	5,955,283	Mental Health Research Grants		
93.242	I	29,511	Mental Health Research Grants	01-SC-NIH-1016	Duke Univ
93.242	I	(870)	Mental Health Research Grants	N/A	Univ of Chicago
93.242	I	(4,857)	Mental Health Research Grants	531772	Univ of Pennsylvania
93.242	I	170,891	Mental Health Research Grants	537508A/PO# 893	Univ of Pennsylvania
93.242	I	(1,887)	Mental Health Research Grants	PO #599150	Univ of Pennsylvania
93.242	I	(44)	Mental Health Research Grants	568F050	Univ of Wisconsin-Madis
93.242	I	20,866	Mental Health Research Grants	N/A	Yale University
93.247	D	168,987	Advanced Education Nursing Grant Program		
93.249	D	292,347	Public Health Training Centers Grant Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.262	D	1,981,014	Occupational Safety and Health Research Grants		
93.262	I	49,865	Occupational Safety and Health Research Grants	OH03648	Wake F Univ Sch Med
93.262	I	26,706	Occupational Safety and Health Research Grants	303-9887	Duke University
93.263	D	746,024	Occupational Safety and Health - Training Grants		
93.271	D	194,522	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	124,100	Alcohol National Research Service Awards for Research Training		
93.273	D	3,096,711	Alcohol Research Programs		
93.273	I	151,649	Alcohol Research Programs	N/A	Harvard Univ
93.273	I	29,565	Alcohol Research Programs	080-01000-R6010	Thomas Jefferson Uni
93.277	D	538,583	Career Development Awards		
93.278	D	232,667	Drug Abuse National Research Service Awards for Research Training		
93.279	D	4,985,818	Drug Abuse Research Programs		
93.279	I	322,543	Drug Abuse Research Programs	N/A	Columbia Univ
93.279	I	72,714	Drug Abuse Research Programs	N/A	Flying Bridge Techno
93.279	I	3,978	Drug Abuse Research Programs	3125-03-00	Cal Pac Med Ctr
93.279	I	6,635	Drug Abuse Research Programs	3125-01-00	Cal Pac Med Ctr
93.281	D	815,457	Mental Health Research Career/Scientist Development Awards		
93.282	D	377,866	Mental Health National Research Service Awards for Research Training		
93.283	D	1,456,546	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	17,050	Centers for Disease Control and Prevention - Investigations and Technical Assistance	N/A	NEA HIN
93.286	D	374,437	Biomedical Imaging Research		
93.286	I	154,591	Biomedical Imaging Research	9806077-1	Univ of Utah
93.286	I	17,510	Biomedical Imaging Research	0000114496	Univ of Utah
93.303	I	10,435	U.S. Department of Health and Human Services	PO#S6526012104	Univ of Minnesota
93.303	I	21,612	U.S. Department of Health and Human Services	PO#S6526012105	Univ of Minnesota
93.306	D	1,375,127	Comparative Medicine		
93.333	D	3,902,563	Clinical Research		
93.337	I	(9,609)	Biomedical Research Support	UMDB-5-P01-ES09-563	Univ of MD-Bmore
93.337	I	134,864	Biomedical Research Support	S01160	Univ of MD-Bmore
93.337	I	22,556	Biomedical Research Support	UMDB-5-P01-ES09-563-01	Univ of MD-Bmore
93.339	I	55,871	U.S. Department of Health and Human Services	303-2532/DS552	Duke Univ
93.358	D	122,690	Advanced Education Nursing Traineeships		
93.359	D	102,195	Basic Nurse Education and Practice Grants		
93.361	D	5,036,301	Nursing Research		
93.361	I	17,179	Nursing Research	N/A	Emory University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.361	I	(1,729)	Nursing Research	8406181A	Oregon Hlth Sciences
93.371	D	1,998,893	Biomedical Technology		
93.375	D	1,144,359	Minority Biomedical Research Support		
93.389	D	830,982	Research Infrastructure		
93.393	D	8,970,375	Cancer Cause and Prevention Research		
93.393	I	29,961	Cancer Cause and Prevention Research	303-2072/DS433	Duke University
93.393	I	206,454	Cancer Cause and Prevention Research	303-2501/DS494	Duke University
93.393	I	67,326	Cancer Cause and Prevention Research	303-2907/DS467	Duke University
93.393	I	1,115	Cancer Cause and Prevention Research	303-2795/DS494	Duke University
93.393	I	25,756	Cancer Cause and Prevention Research	303-2491/DS494	Duke University
93.393	I	7,388	Cancer Cause and Prevention Research	303-2512/DS494	Duke University
93.393	I	(10,969)	Cancer Cause and Prevention Research	V399261	Univ of Arizona
93.393	I	723	Cancer Cause and Prevention Research	P.O.#Z399261	Univ of Arizona
93.393	I	45	Cancer Cause and Prevention Research	P.O.#H15555	Univ Southern Califo
93.393	I	259,367	Cancer Cause and Prevention Research	H20205	Univ Southern Califo
93.394	D	765,746	Cancer Detection and Diagnosis Research		
93.394	I	(10,280)	Cancer Detection and Diagnosis Research	5-34850/PO#703498	Univ of Pennsylvania
93.394	I	27,163	Cancer Detection and Diagnosis Research	5-36474/PO#7984	Univ of Pennsylvania
93.394	I	14,154	Cancer Detection and Diagnosis Research	5-37816/PO#9264	Univ of Pennsylvania
93.395	D	4,574,108	Cancer Treatment Research		
93.395	I	7,873	Cancer Treatment Research	CA27469-MEMBRSH	Amer College OB-GYN
93.395	I	(1,912)	Cancer Treatment Research	1-R01-CA86774-0	Dana-Farber Cancer
93.395	I	23,346	Cancer Treatment Research	5-R01-CA867704	Dana-Farber Cancer
93.395	I	7,320	Cancer Treatment Research	N/A	Univ of Chicago
93.395	I	223,088	Cancer Treatment Research	6302-169-L0-B	Univ of So Florida
93.395	I	1,042	Cancer Treatment Research	5U10CA12027-22	University of Pittsburgh
93.395	I	343	Cancer Treatment Research	5U10CA12027-22	University of Pittsburgh
93.395	I	40	Cancer Treatment Research	5U10CA12027-24	University of Pittsburgh
93.395	I	53	Cancer Treatment Research	U10CA30969	University of South Carolina
93.395	I	8,338	Cancer Treatment Research	U10CA30969	Pediatric Oncology Group
93.395	I	791	Cancer Treatment Research	CALGB99ANC05	University of Chicago-Calcb
93.395	I	3,753	Cancer Treatment Research	U10CA12027/37377	NSABP
93.396	D	9,162,861	Cancer Biology Research		
93.397	D	6,954,599	Cancer Centers Support Grants		
93.398	D	2,124,559	Cancer Research Manpower		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.399	D	667,864	Cancer Control		
93.399	I	111,538	Cancer Control	5-30292	Dartmouth College
93.399	I	23,357	Cancer Control	303-2312/DS505	Duke Univ
93.399	I	62,539	Cancer Control	N/A	NSABP FDN
93.399	I	30,276	Cancer Control	U10CA12027	NSABP
93.399	I	25,308	Cancer Control	U10CA37377	NSABP
93.399	I	10,120	Cancer Control	U10CA37377	NSABP
93.399	I	18	Cancer Control	5U10CA37377-11	University of Pittsburgh
93.399	I	12,128	Cancer Control	U10CA81851	Wake Forest Univ/Som
93.600	D	429,951	Head Start		
93.631	D	101,630	Developmental Disabilities Projects of National Significance		
93.632	D	342,539	University Centers for Excellence in Developmental Disabilities Education, Research and Services		
93.647	D	234,654	Social Services Research and Demonstration		
93.648	D	295,257	Child Welfare Services Training Grants		
93.670	D	657,473	Child Abuse and Neglect Discretionary Activities		
93.779	D	6,656	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.821	D	5,652,667	Cell Biology and Biophysics Research		
93.821	I	1	Cell Biology and Biophysics Research	303-4761	Duke University
93.822	D	519,400	Health Careers Opportunity Program		
93.835	D	30,344	U. S. Dept of Health and Human Services		
93.837	D	10,799,904	Heart and Vascular Diseases Research		
93.837	I	54,832	Heart and Vascular Diseases Research	303-6343/DS469	Duke Univ
93.837	I	36,234	Heart and Vascular Diseases Research	303-6393/DS601	Duke Univ
93.837	I	224,805	Heart and Vascular Diseases Research	303-6137/DS620	Duke Univ
93.837	I	113,838	Heart and Vascular Diseases Research	303-6151/DS734	Duke Univ
93.837	I	130,954	Heart and Vascular Diseases Research	303-6152/DS735	Duke Univ
93.837	I	(498)	Heart and Vascular Diseases Research	303-6914/DS374	Duke Univ Med Ctr
93.837	I	94,081	Heart and Vascular Diseases Research	303-6938/DS710	Duke Univ Med Ctr
93.837	I	29,536	Heart and Vascular Diseases Research	303-6146/DS725	Duke Univ Med Ctr
93.837	I	86	Heart and Vascular Diseases Research	PO H6636266503	Univ of Minnesota
93.837	I	8,957	Heart and Vascular Diseases Research	P.O.#29307M/WU	Washington Univ
93.837	I	129,318	Heart and Vascular Diseases Research	00-SC-NIH-1052	Duke University
93.837	I	168,995	Heart and Vascular Diseases Research	5R01HL57354-03	Duke University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.837	I	1,433	Heart and Vascular Diseases Research	N01-HC-35130	University of Texas
93.837	I	3,541	Heart and Vascular Diseases Research	R01-HL-48159	Columbia University
93.837	I	83,006	Heart and Vascular Diseases Research	057190-1,290	N/A
93.838	D	11,207,641	Lung Diseases Research		
93.838	I	113,023	Lung Diseases Research	N/A	Henry Ford Hlth Sys
93.838	I	33,333	Lung Diseases Research	5R01HL52146-08	OSU
93.839	D	7,585,975	Blood Diseases and Resources Research		
93.839	I	(803)	Blood Diseases and Resources Research	N/A	Children's Hosp Phil
93.839	I	208	Blood Diseases and Resources Research	1-P01-HL64190-0	Children's Hosp Phil
93.839	I	15,923	Blood Diseases and Resources Research	N/A	Children's Hosp Phil
93.839	I	36,985	Blood Diseases and Resources Research	1-P01-HL64190-0	Children's Hosp Phil
93.839	I	4,929	Blood Diseases and Resources Research	5-R01-HL61921-0	Children's Hosp Phil
93.839	I	30,187	Blood Diseases and Resources Research	303-7015/DS419	Duke Univ Med Ctr
93.839	I	52,040	Blood Diseases and Resources Research	303-6160/DS746	Duke Univ Med Ctr
93.839	I	(6,899)	Blood Diseases and Resources Research	5-35222C/P.O.#6	Univ of Pennsylvania
93.839	I	7,193	Blood Diseases and Resources Research	GMO-000924/GM62	UT Southwest Med Ctr
93.839	I	59,030	Blood Diseases and Resources Research	2U01HL52193-06A1	Med College of GA.
93.839	I	6,298	Blood Diseases and Resources Research	2U01HL52193-06A1	Med College of GA.
93.846	D	3,828,321	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	16,751	Arthritis, Musculoskeletal and Skin Diseases Research	AG13637(K-457-1)	Univ TX Hlth Sci Ctr
93.846	I	24	Arthritis, Musculoskeletal and Skin Diseases Research	N01-ES-45376	Coda, Inc.
93.847	D	2,368,999	Diabetes, Endocrinology and Metabolism Research		
93.847	I	3,113	Diabetes, Endocrinology and Metabolism Research	HR.76549.109001	Chldrns Hops Reg Med
93.847	I	12,378	Diabetes, Endocrinology and Metabolism Research	HR.76549.109002	Chldrns Hops Reg Med
93.847	I	95,120	Diabetes, Endocrinology and Metabolism Research	GRU0024FGS-O-02	Northern Calif Inst
93.847	I	52,304	Diabetes, Endocrinology and Metabolism Research	N/A	Univ of Alabama-Birm
93.847	I	22,774	Diabetes, Endocrinology and Metabolism Research	R01DK529901	Univ of California
93.848	D	7,928,625	Digestive Diseases and Nutrition Research		
93.848	I	87,489	Digestive Diseases and Nutrition Research	N/A	Temple University
93.848	I	13,468	Digestive Diseases and Nutrition Research	PO#0000105306/9	Univ of Utah
93.849	D	1,549,869	Kidney Diseases, Urology and Hematology Research		
93.849	I	11,134	Kidney Diseases, Urology and Hematology Research	303-1261/DS733	Duke Univ
93.849	I	(489)	Kidney Diseases, Urology and Hematology Research	303-1962/DS524	Duke Univ
93.849	I	143,631	Kidney Diseases, Urology and Hematology Research	303-1978/DS524	Duke Univ
93.849	I	21,258	Kidney Diseases, Urology and Hematology Research	303-1986/DS524	Duke Univ

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.849	I	155,480	Kidney Diseases, Urology and Hematology Research	303-1979/DS525	Duke Univ Med Ctr
93.853	D	3,627,116	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	37,810	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Univ of Wash-Seattle
93.853	I	866,520	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Wake F Univ Sch Med
93.853	I	542	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.#297693W/WU	Washington Univ
93.854	D	6,422,885	Biological Basis Research in the Neurosciences		
93.854	I	556	Biological Basis Research in the Neurosciences	WU-99-67/PO#291	Washington Univ
93.854	I	4,237	Biological Basis Research in the Neurosciences	WU-01-103	Washington Univ
93.855	D	2,596,183	Allergy, Immunology and Transplantation Research		
93.856	D	15,555,910	Microbiology and Infectious Diseases Research		
93.856	I	63	Microbiology and Infectious Diseases Research	303-0670/DS404	Duke Univ Med Ctr
93.856	I	156,517	Microbiology and Infectious Diseases Research	303-0752/DS404	Duke Univ Med Ctr
93.856	I	20,104	Microbiology and Infectious Diseases Research	303-0792/DS767	Duke Univ Med Ctr
93.856	I	1,892,717	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins Univ
93.856	I	271,028	Microbiology and Infectious Diseases Research	200IC006	Social & Scientific
93.856	I	149,030	Microbiology and Infectious Diseases Research	200VC006	Social & Scientific
93.856	I	9,867	Microbiology and Infectious Diseases Research	202PVCL04	Social & Scientific
93.856	I	214,303	Microbiology and Infectious Diseases Research	97PVCL06	Social & Scientific
93.856	I	7,908	Microbiology and Infectious Diseases Research	AACTG.33.13	Social & Scientific
93.856	I	1,113	Microbiology and Infectious Diseases Research	AACTG.33.20	Social & Scientific
93.856	I	104,095	Microbiology and Infectious Diseases Research	N/A	Social & Scientific
93.856	I	28,489	Microbiology and Infectious Diseases Research	3573432/K000003	Syracuse Univ
93.856	I	(30,961)	Microbiology and Infectious Diseases Research	N/A	Univ of Alabama-Birm
93.856	I	109,640	Microbiology and Infectious Diseases Research	K-1-550011-3912	Univ of Houston
93.859	D	8,436,682	Pharmacology, Physiology, and Biological Chemistry Research		
93.862	D	8,782,427	Genetics and Developmental Biology Research and Research Training		
93.862	I	15,200	Genetics and Developmental Biology Research and Research Training	26-1615-05-61	Univ of Texas
93.864	D	22,243,248	Population Research		
93.864	I	(1,893)	Population Research	303-5107/SPS103	Duke Univ
93.864	I	97,296	Population Research	1622-UNC-JHU-36	Penn State Univ
93.864	I	9,618	Population Research	1-44U-7956/HD40	RTI
93.864	I	89,931	Population Research	#UTA01-500	Univ of Texas-Austin
93.865	D	8,567,660	Center for Research for Mothers and Children		
93.865	I	84,369	Center for Research for Mothers and Children	2012-UNC-DHHS-1	Penn State Univ
93.865	I	61,914	Center for Research for Mothers and Children	896625	Univ of Wash-Seattle

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.865	I	4,533	Center for Research for Mothers and Children	N/A	Virtual Reality Aids
93.866	D	2,144,778	Aging Research		
93.866	I	108,958	Aging Research	JHU 8611-63474	Johns Hopkins Univ
93.866	I	156,291	Aging Research	UNC-13662-1404	Penn State Univ
93.866	I	63,994	Aging Research	5-31985-B	Univ of Pennsylvania
93.866	I	9,822	Aging Research	R37-AG07218-12	Univ TX Hlth Sci Ctr
93.866	I	152,462	Aging Research	K-GHBO-458-2-17	Univ TX Hlth Sci Ctr
93.866	I	173,692	Aging Research	00-054	UT Southwest Med Ctr
93.866	I	192,218	Aging Research	00-053	UT Southwest Med Ctr
93.866	I	10,017	Aging Research	50025	Wake F Univ Sch Med
93.866	I	22,484	Aging Research	52315	Wake F Univ Sch Med
93.866	I	5,087	Aging Research	DS768	Duke University
93.867	D	1,065,350	Vision Research		
93.867	I	7,746	Vision Research	1-R43-EY13493-0	North Coast Crystals
93.867	I	74,061	Vision Research	22-2283320	Western Michigan Un
93.868	D	2,061	Anterior Segment Diseases Research		
93.879	D	904,888	Medical Library Assistance		
93.880	D	237,670	Minority Access to Research Careers		
93.884	D	278,826	Grants for Residency Training in General Internal Medicine and/or General Pediatrics		
93.885	D	1,208,108	Grants for Residency Training in General Internal Medicine and/or General Pediatrics		
93.887	D	246,400	Health Care and Other Facilities		
93.891	D	1,655,658	Alcohol Research Center Grants		
93.894	D	2,361,101	Resource and Manpower Development in the Environmental Health Sciences		
93.895	D	761,400	Grants for Faculty Development in Family Medicine		
93.896	D	105,950	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)		
93.906	D	39,945	Rural Health Medical Education Demonstration Projects		
93.912	D	38,955	Rural Health Outreach and Rural Network Development Program		
93.919	I	24,500	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	20-342-20-560-1	Southcentral Fdn
93.928	I	(1,104)	Special Projects of National Significance	01-SC-HRSA-1020	Duke Univ
93.929	I	6,763	Center for Medical Rehabilitation Research	5-24941	Univ of Virginia
93.932	D	21,265	Native Hawaiian Health Systems		
93.934	D	18,673	Fogarty International Research Collaboration Award		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.938	D	50,563	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.943	I	334	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	303-9852/DS453	Duke Univ Med Ctr
93.960	D	938,215	Special Minority Initiatives		
93.964	D	149,275	Public Health Traineeships		
93.969	D	222,431	Grants for Geriatric Education Centers		
93.984	D	242,584	Academic Administrative Units in Primary Care		
93.989	D	744,546	Senior International Fellowships		
93.989	I	53,360	Senior International Fellowships	N/A	Yale University
		<u>288,759,345</u>	Total — Research and Development — U. S. Department of Health and Human Services		

Corporation for National and Community Service

94.005	D	204,701	Learn and Serve America-Higher Education		
		<u>204,701</u>	Total — Research and Development — Corporation for National and Community Service		

Other Federal Assistance

99	D	161,810	Other Federal Assistance		
99	I	2,550	Other Federal Assistance	97-UNC-001	Bellomo-McGee, Inc
99	I	22,056	Other Federal Assistance	98-UNC-001	Bellomo-McGee, Inc
99	I	7,957	Other Federal Assistance	PO #217362SUB	Veterans Med Rsch Fd
99	I	5,577	Other Federal Assistance	OJJDP12070	Wake F Univ Sch Med
99	I	32,097	Other Federal Assistance	ACS-PRF# 33022-AC9	Am Chemical Society
99	I	6,160	Other Federal Assistance	ACS-PRF# 36975-AC7	Am Chemical Society
99	I	6,593	Other Federal Assistance	PRF# 35940-GB7	Am Chemical Society
99	I	5,526	Other Federal Assistance	01-0000-4908	Am Petroleum Inst.
99	I	3,059	Other Federal Assistance	N/A	Am. Coll. of Lab. ME
99	I	7,879	Other Federal Assistance	2001-01	Carolina Fisheries
99	I	90,082	Other Federal Assistance	N/A	Clariant Corporation
99	I	52,707	Other Federal Assistance	N/A	Fertilizer Institute
99	I	44,866	Other Federal Assistance	5-25900-02	George Mason Univ.
99	I	285,461	Other Federal Assistance	N/A	Golden Leaf Foundation
99	I	7,720	Other Federal Assistance	2001-ARG-0016	NC Biotechnology CT
99	I	8,329	Other Federal Assistance	2001-ARG-0033	NC Biotechnology CT
99	I	44,128	Other Federal Assistance	2001-CFG-8006	NC Biotechnology CT

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99	I	37	Other Federal Assistance	02-0573	NC Peanut Growers
99	I	20,017	Other Federal Assistance	NC-2	NC Peanut Growers
99	I	29,610	Other Federal Assistance	NC-3	NC Peanut Growers
99	I	93,472	Other Federal Assistance	NC-4	NC Peanut Growers
99	I	21,327	Other Federal Assistance	NC-6	NC Peanut Growers
99	I	14,143	Other Federal Assistance	00/M/19.MF1	NC Pork Council
99	I	9,010	Other Federal Assistance	00/M/20.MF1	NC Pork Council
99	I	2,292	Other Federal Assistance	00/M/23/MF1	NC Pork Council
99	I	6,740	Other Federal Assistance	00/M/25.MF	NC Pork Council
99	I	6,357	Other Federal Assistance	01/M/26.MF1	NC Pork Council
99	I	14,030	Other Federal Assistance	01/M/27.MF1	NC Pork Council
99	I	869	Other Federal Assistance	03-98-017	NC Rural Econ Dev Ct
99	I	8,031	Other Federal Assistance	04-802-01	Peanut Foundation
99	I	27,145	Other Federal Assistance	GO1-2077A	Smithsonian Astro.
99	I	66,898	Other Federal Assistance	S700090	Texas A&M Found.
99	I	28,155	Other Federal Assistance	IFA/NCSU	Texas A&M Univ.
99	I	2,238	Other Federal Assistance	02-281	Univ of Illinois
99	I	70,323	Other Federal Assistance	AGREEMENT HNEA0098001500	United Negro College Fund
99	I	34,529	Other Federal Assistance	RC710-013/409254	University of Georgia
		<u>1,249,780</u>	Total — Research and Development — Other Federal Assistance		
		<u>483,128,000</u>	Total — Research and Development		

Student Financial Assistance—Cluster:**U. S. Department of Education**

84.007	D	8,013,196	Federal Supplemental Educational Opportunity Grants
84.032	D	85,243,210	Federal Family Education Loans
84.033	D	12,227,656	Federal Work-Study Program
84.038	D	93,147,973	Federal Perkins Loan Program - Federal Capital Contributions
84.063	D	204,552,478	Federal Pell Grant Program
84.268	D	118,791,588	Federal Direct Student Loans
		<u>521,976,101</u>	Total — Student Financial Assistance — U. S. Department of Education

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Department of Health and Human Services</u>					
93.342	D	4,501,641	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.364	D	329,800	Nursing Student Loans		
93.820	D	3,972	Scholarships for Students of Exceptional Financial Need		
93.925	D	640,556	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>5,475,969</u>	Total — Student Financial Assistance — U. S. Department of Health and Human Services		
		<u>527,452,070</u>	Total — Student Financial Assistance		
 <i>Special Education—Cluster:</i>					
<u>U. S. Department of Education</u>					
84.027	D	152,173,356	Special Education - Grants to States		
84.173	D	11,570,039	Special Education - Preschool Grants		
		<u>163,743,395</u>	Total — Special Education Cluster — U. S. Department of Education		
		<u>163,743,395</u>	Total — Special Education		
 <i>TRIO—Cluster:</i>					
<u>U. S. Department of Education</u>					
84.042	D	6,637,120	TRIO - Student Support Services		
84.044	D	2,250,191	TRIO - Talent Search		
84.047	D	4,290,947	TRIO - Upward Bound		
84.066	D	909,036	TRIO - Educational Opportunity Centers		
84.217	D	667,113	TRIO - McNair Post-Baccalaureate Achievement		
		<u>14,754,407</u>	Total — TRIO Cluster — U. S. Department of Education		
		<u>14,754,407</u>	Total — TRIO		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
WIA—Cluster:					
<u>U. S. Department of Labor</u>					
17.258	D	8,051,164	WIA Adult Program		
17.258	I	13,549	WIA Adult Program	0-2020-33-9900	Cape Fear
17.258	I	19,603	WIA Adult Program	0-2020-36-9900	Centralina
17.258	I	(2,484)	WIA Adult Program	0-2020-35-9900	City of Durham
17.258	I	(700)	WIA Adult Program	0-2020-40-9900	Eastern Carolina
17.258	I	938	WIA Adult Program	0-2020-41-9900	Gaston
17.258	I	3,448	WIA Adult Program	0-2020-44-9900	Lumber River
17.258	I	47,362	WIA Adult Program	0-2020-44-9900	Lumber River
17.258	I	3,835	WIA Adult Program	0-2020-44-9900	Lumber River
17.258	I	9,126	WIA Adult Program	0-2020-45-9900	Mid-Carolina
17.258	I	145	WIA Adult Program	0-2020-29-9900	Mountain Area
17.258	I	2,549	WIA Adult Program	0-2020-50-9900	Pee Dee
17.258	I	4,260	WIA Adult Program	0-2020-50-9900	Pee Dee
17.258	I	(11,968)	WIA Adult Program	0-2020-28-9900	Region Q
17.258	I	(3,489)	WIA Adult Program	0-2020-28-9900	Region Q
17.258	I	1,174	WIA Adult Program	0-2020-58-9900	Regional Partnership
17.258	I	1,914	WIA Adult Program	0-2020-55-9900	Southwestern
17.258	I	(36)	WIA Adult Program	0-2020-56-9900	Western Piedmont
17.258	I	343	WIA Adult Program	0-2020-56-9900	Western Piedmont
17.258	I	289,092	WIA Adult Program	1-2020-33-9900	Cape Fear
17.258	I	419,102	WIA Adult Program	1-2020-36-9900	Centralina
17.258	I	231,510	WIA Adult Program	1-2020-37-9900	City of Charlotte
17.258	I	89,204	WIA Adult Program	1-2020-35-9900	City of Durham
17.258	I	94,626	WIA Adult Program	1-2020-40-9900	Eastern Carolina
17.258	I	144,777	WIA Adult Program	1-2020-44-9900	Lumber River
17.258	I	851,276	WIA Adult Program	1-2020-44-9900	Lumber River
17.258	I	187,884	WIA Adult Program	1-2020-44-9900	Lumber River
17.258	I	76,755	WIA Adult Program	1-2020-45-9900	Mid-Carolina
17.258	I	12,482	WIA Adult Program	1-2020-29-9900	Mountain Area
17.258	I	70,618	WIA Adult Program	1-2020-50-9900	Pee Dee
17.258	I	259,572	WIA Adult Program	1-2020-50-9900	Pee Dee
17.258	I	54,703	WIA Adult Program	1-2020-58-9900	Regional Partnership
17.258	I	251,824	WIA Adult Program	1-2020-55-9900	Southwestern

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	49,187	WIA Adult Program	N/A	Mountain Area
17.258	I	67,059	WIA Adult Program	01/2020-49-1380	Region D
17.258	I	5,929	WIA Adult Program	01-00-2050-49-1380-06	Region D
17.258	I	10,000	WIA Adult Program	01-00-2050-49-1380-61	Region D
17.258	I	20,712	WIA Adult Program	01-2020-43-42536-00-13	Council of Gover
17.258	I	122,973	WIA Adult Program	00-2020-40-6331-09	ECWDB
17.258	I	3,017	WIA Adult Program	00-2020-49-1533	Region D COG
17.258	I	134,136	WIA Adult Program	01-2020-49-1533	Region D COG
17.259	D	9,410,932	WIA Youth Activities		
17.259	I	25,112	WIA Youth Activities	0-2040-37-9900	City of Charlotte
17.259	I	12,725	WIA Youth Activities	0-2040-43-9900	Kerr Tar
17.259	I	2,117	WIA Youth Activities	0-2040-45-9900	Mid Carolina
17.259	I	424	WIA Youth Activities	0-2040-45-9900	Mid Carolina
17.259	I	5,051	WIA Youth Activities	0-2040-45-9900	Mid Carolina
17.259	I	895	WIA Youth Activities	0-2040-45-9900	Mid Carolina
17.259	I	2,051	WIA Youth Activities	0-2040-58-9900	Regional Partnership
17.259	I	241	WIA Youth Activities	0-2040-58-9900	Regional Partnership
17.259	I	1	WIA Youth Activities	0-2040-58-9900	Regional Partnership
17.259	I	15,310	WIA Youth Activities	1-2041-45-9900	Mid Carolina
17.259	I	25,902	WIA Youth Activities	1-2041-45-9900	Mid Carolina
17.259	I	16,176	WIA Youth Activities	1-2041-45-9900	Mid Carolina
17.259	I	8,218	WIA Youth Activities	1-2041-45-9900	Mid Carolina
17.259	I	9,242	WIA Youth Activities	1-2041-58-9900	Regional Partnership
17.259	I	11,591	WIA Youth Activities	1-2041-58-9900	Regional Partnership
17.259	I	10,595	WIA Youth Activities	1-2041-58-9900	Regional Partnership
17.259	I	4,246	WIA Youth Activities	1-2041-58-9900	Regional Partnership
17.259	I	83,502	WIA Youth Activities	01/2040-49-1380	Region D
17.259	I	81,606	WIA Youth Activities	01-2040-43-4236-00-43	Council of Gover
17.259	I	34,803	WIA Youth Activities	1	NW Piedmont COG
17.259	I	12,012	WIA Youth Activities	01-2040-6331-09	ECWDB
17.259	I	104,895	WIA Youth Activities	00-2040-40-6331-09	ECWDB
17.259	I	8,860	WIA Youth Activities	00-2040-49-1533	Region D COG
17.259	I	158,904	WIA Youth Activities	01-2040-49-1533	Region D COG
17.260	D	10,330,586	WIA Dislocated Workers		
17.260	I	5,829	WIA Dislocated Workers	0-2030-33-9900	Cape Fear

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	76,274	WIA Dislocated Workers	0-2030-36-9900	Centralina
17.260	I	16,968	WIA Dislocated Workers	0-2030-37-9900	Charlotte
17.260	I	1,444	WIA Dislocated Workers	0-2030-35-9900	City of Durham
17.260	I	2,323	WIA Dislocated Workers	0-2030-40-9900	Eastern Carolina
17.260	I	9,635	WIA Dislocated Workers	0-2030-43-9900	Kerr Tar
17.260	I	454	WIA Dislocated Workers	0-2030-44-9900	Lumber River
17.260	I	14,163	WIA Dislocated Workers	0-2030-44-9900	Lumber River
17.260	I	7,021	WIA Dislocated Workers	0-2030-44-9900	Lumber River
17.260	I	6,672	WIA Dislocated Workers	0-2030-45-9900	Mid-Carolina
17.260	I	145	WIA Dislocated Workers	0-2030-29-9900	Mountain Area
17.260	I	9,595	WIA Dislocated Workers	0-2030-50-9900	Pee Dee
17.260	I	862	WIA Dislocated Workers	0-2030-50-9900	Pee Dee
17.260	I	(7,908)	WIA Dislocated Workers	0-2030-28-9900	Region Q
17.260	I	(7,902)	WIA Dislocated Workers	0-2030-28-9900	Region Q
17.260	I	539	WIA Dislocated Workers	0-2030-58-9900	Regional Partnership
17.260	I	4,307	WIA Dislocated Workers	0-2030-55-9900	Southwestern
17.260	I	(36)	WIA Dislocated Workers	0-2030-56-9900	Western Piedmont
17.260	I	343	WIA Dislocated Workers	0-2030-56-9900	Western Piedmont
17.260	I	41,704	WIA Dislocated Workers	N/A	Charlotte Mecklenburg
17.260	I	22,809	WIA Dislocated Workers	1-2020-33-9900	Cape Fear
17.260	I	20,066	WIA Dislocated Workers	1-2020-33-9900	Cape Fear
17.260	I	130,430	WIA Dislocated Workers	1-2020-33-9900	Cape Fear
17.260	I	835,985	WIA Dislocated Workers	1-2020-36-9900	Centralina
17.260	I	663,652	WIA Dislocated Workers	1-2020-37-9900	City of Charlotte
17.260	I	143,169	WIA Dislocated Workers	1-2020-35-9900	City of Durham
17.260	I	372,287	WIA Dislocated Workers	1-2020-40-9900	Eastern Carolina
17.260	I	384,504	WIA Dislocated Workers	1-2020-43-9900	Kerr Tar
17.260	I	68,047	WIA Dislocated Workers	1-2020-44-9900	Lumber River
17.260	I	434,850	WIA Dislocated Workers	1-2020-44-9900	Lumber River
17.260	I	119,482	WIA Dislocated Workers	1-2020-44-9900	Lumber River
17.260	I	122,023	WIA Dislocated Workers	1-2020-45-9900	Mid Carolina
17.260	I	12,489	WIA Dislocated Workers	1-2020-29-9900	Mountain Area
17.260	I	81,489	WIA Dislocated Workers	1-2020-50-9900	Pee Dee
17.260	I	150,753	WIA Dislocated Workers	1-2020-50-9900	Pee Dee
17.260	I	107,677	WIA Dislocated Workers	1-2020-58-9900	Regional Partnership

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	491,925	WIA Dislocated Workers	1-2020-55-9900	Southwestern
17.260	I	124,365	WIA Dislocated Workers	99-00-0421-46-04	Mountain Area
17.260	I	14,978	WIA Dislocated Workers	N/A	Mountain Area
17.260	I	91,875	WIA Dislocated Workers	01/2030-49-1380	Region D
17.260	I	175,354	WIA Dislocated Workers	00-2030-40-6331-09	ECWDB
17.260	I	2,285	WIA Dislocated Workers	00-2030-49-1533	Region D COG
17.260	I	281,249	WIA Dislocated Workers	01-2030-49-1533	Region D COG
		<u>36,997,343</u>	Total — WIA Cluster — U. S. Department of Labor		
		<u>36,997,343</u>	Total — WIA		

Other Programs:**U. S. Department of Agriculture**

10	D	1,205,553	U.S. Department of Agriculture		
10	I	38,985	U.S. Department of Agriculture	4.25/00	ADEC
10	I	80,869	U.S. Department of Agriculture	ACES/ASATP-YD-10	Auburn University
10	I	14,746	U.S. Department of Agriculture	N/A	CAP
10	I	16,596	U.S. Department of Agriculture	98-38411-6564	Louisiana St. Univ
10	I	1,000	U.S. Department of Agriculture	00-38500-8992	South Reg Aqua Ctr
10	I	5,693	U.S. Department of Agriculture	L71660	Univ of Florida
10	I	6,996	U.S. Department of Agriculture	L72019	Univ of Florida
10	I	4,048	U.S. Department of Agriculture	L72317	Univ of Florida
10	I	2,196	U.S. Department of Agriculture	L72333	Univ of Florida
10	I	750	U.S. Department of Agriculture	L75144	Univ of Florida
10	I	808	U.S. Department of Agriculture	AG'MT DATED 2/9/99	Virginia State University
10	I	3,640	U.S. Department of Agriculture	RE675-107/22795777	University of Georgia
10	I	34,778	U.S. Department of Agriculture	00-52100-9616NCAT	Alabama A&M University
10	I	8,362	U.S. Department of Agriculture	01-155-UNC-GSA-LS-002	Signal Corporation
10.025	D	1,599,207	Plant and Animal Disease, Pest Control, and Animal Care		
10.153	D	56,279	Market News		
10.156	D	25,000	Federal-State Marketing Improvement Program		
10.162	D	23,326	Inspection Grading and Standardization		
10.200	D	141,731	Grants for Agricultural Research, Special Research Grants		
10.200	I	2,000	Grants for Agricultural Research, Special Research Grants	L62253	Univ of Florida

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.200	I	4,000	Grants for Agricultural Research, Special Research Grants	L62287	Univ of Florida
10.200	I	7,951	Grants for Agricultural Research, Special Research Grants	L66135	Univ of Florida
10.200	I	488	Grants for Agricultural Research, Special Research Grants	L66274	Univ of Florida
10.200	I	476	Grants for Agricultural Research, Special Research Grants	L68843	Univ of Florida
10.200	I	5,511	Grants for Agricultural Research, Special Research Grants	RD309-028/4183357	Univ of Georgia
10.206	I	10,648	Grants for Agricultural Research - Competitive Research Grants	416-43-09	Iowa State Univ.
10.210	D	59,520	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.216	D	336,817	1890 Institution Capacity Building Grants		
10.217	D	112,025	Higher Education Challenge Grants		
10.217	I	1,035	Higher Education Challenge Grants	RF00906808 #741528	Ohio State Univ.
10.217	I	7,776	Higher Education Challenge Grants	4-64670-01-283	University of Kentucky
10.217	I	3,217	Higher Education Challenge Grants	2001-38411-10760	VPI & State University
10.250	D	343,282	Agricultural and Rural Economic Research		
10.302	D	147,829	Initiative for Future Agriculture and Food Systems		
10.302	I	12,407	Initiative for Future Agriculture and Food Systems	CR-19071-428950	VA. Polytech. Inst.
10.303	D	224,437	Integrated Programs		
10.303	I	96,523	Integrated Programs	450140-10	Texas A&M Univ.
10.303	I	53,839	Integrated Programs	SC000453-1-5	Univ of Florida
10.475	D	3,010,439	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.500	D	14,730,463	Cooperative Extension Service		
10.500	I	9,437	Cooperative Extension Service	TCE622640-9	Texas A&M Univ.
10.500	I	21,624	Cooperative Extension Service	RE675-107/2279567	Univ of Georgia
10.500	I	37,103	Cooperative Extension Service	99-EYAR-1-0601	Univ of Kentucky
10.500	I	38,740	Cooperative Extension Service	421-55000208	Univ of Minnesota
10.500	I	3,612	Cooperative Extension Service	LWF 63-121-16804	Univ of Nebraska
10.500	I	3,323	Cooperative Extension Service	TCE 622640-14	Texas A&M University
10.550	D	39,970,380	Food Donation		
10.557	D	101,964,490	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	67,241,454	Child and Adult Care Food Program		
10.560	D	3,480,834	State Administrative Expenses for Child Nutrition		
10.565	D	60,476	Commodity Supplemental Food Program		
10.567	D	64,220	Food Distribution Program on Indian Reservations		
10.570	D	3,442,371	Nutrition Services Incentive		
10.572	D	317,966	WIC Farmers' Market Nutrition Program (FMNP)		
10.574	D	21,802	Team Nutrition Grants		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.652	D	87,592	Forestry Research		
10.664	D	4,476,148	Cooperative Forestry Assistance		
10.904	D	1,021	Watershed Protection and Flood Prevention		
10.960	D	456,782	Technical Agricultural Assistance		
10.961	D	19,365	Scientific Cooperation and Research		
10.962	D	33,299	International Training - Foreign Participant		
		<u>244,193,285</u>	Total — Other Programs — U. S. Department of Agriculture		
<u>U. S. Department of Commerce</u>					
11	D	65,100	U.S. Department of Commerce		
11	I	33,000	U.S. Department of Commerce	SA-01-03-NC	S Atlantic Fishery Mgmt Cncl
11	I	2,766	U.S. Department of Commerce	CR-19070-425215	Virginia Tech University
11.303	D	89,173	Economic Development - Technical Assistance		
11.417	D	77,009	Sea Grant Support		
11.417	I	1,432	Sea Grant Support	R/G01-06	LSU
11.431	D	166,386	Climate and Atmospheric Research		
11.440	D	10,000	Environmental Sciences, Applications, Data, and Education		
11.472	D	50,000	Unallied Science Program		
11.477	D	30,310	Fisheries Disaster Relief		
11.481	D	18,212	Educational Partnership Program		
11.552	D	79,722	Technology Opportunities		
11.601	D	64,685	Calibration Program		
11.603	D	44,494	National Standard Reference Data System		
11.604	D	146	Standard Reference Materials		
11.609	D	160,764	Measurement and Engineering Research and Standards		
11.611	D	2,733,351	Manufacturing Extension Partnership		
11.612	I	5,661	Advanced Technology Program	2975990146	IBM
		<u>3,632,211</u>	Total — Other Programs — U. S. Department of Commerce		
<u>U. S. Department of Defense</u>					
12	D	274,162	U.S. Department of Defense		
12	I	1,686	U.S. Department of Defense	240-29-3260 TAYLOR	Scee Services Corp.
12	I	7,234	U.S. Department of Defense	421-20-06	Iowa State University
12.002	I	42,697	Procurement Technical Assistance for Business Firms	MEMO NO. 2001-2	SBTDC
12.002	I	24,946	Procurement Technical Assistance for Business Firms	LTR DTD 1/7/02	SBTDC

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.107	I	8,751	Navigation Projects	750263 US	Radian International
12.300	D	981,429	Basic and Applied Scientific Research		
12.300	I	(650)	Basic and Applied Scientific Research	USM-0225010102-I10	Univ of S. Miss.
12.300	I	2,211	Basic and Applied Scientific Research	00-062	Univ of Alabama
12.300	I	8,597	Basic and Applied Scientific Research	F004054	Univ of Michigan
12.300	I	30,912	Basic and Applied Scientific Research	297520010337	Utility Develop
12.300	I	265	Basic and Applied Scientific Research	Q00464	New Mexico St. Univ
12.300	I	10,575	Basic and Applied Scientific Research	2500-047-LO	Univ. of South Florida
12.400	D	12,840,860	Military Construction, National Guard		
12.401	D	8,128,548	National Guard Military Operations and Maintenance (O&M) Projects		
12.420	I	150,692	Military Medical Research and Development	057183	N/A
12.431	D	502,453	Basic Scientific Research		
12.609	D	31,975	Selected Reserve Educational Assistance Program		
12.610	D	11,669	Joint Land Use Studies		
12.630	I	12,855	Basic, Applied, and Advanced Research in Science and Engineering	PO#E00320	Ball Engineering
12.800	D	659,038	Air Force Defense Research Sciences Program		
12.800	I	52,434	Air Force Defense Research Sciences Program	Z10760	Boeing
12.901	D	88,000	Mathematical Sciences Grants Program		
12.902	D	24,798	Information Security Grant Program		
12.910	I	39,778	Research and Technology Development	PO#43756	Dynetics, Inc.
12.910	I	10,501	Research and Technology Development	PO#45844	Dynetics, Inc.
12.910	I	118,909	Research and Technology Development	PO#WHG108092PH	Lucent Tech
12.910	I	(241)	Research and Technology Development	N/A	Nanodynamics
		<u>24,065,084</u>	Total — Other Programs — U. S. Department of Defense		

U. S. Department of Housing and Urban Development

14	D	974,253	U.S. Department of Housing and Urban Development		
14.169	D	9,325	Housing Counseling Assistance Program		
14.171	D	302,971	Manufactured Home Construction and Safety Standards		
14.227	I	(1,827)	Community Development Block Grants/Special Purpose Grants/Technical Assistance Program	CDWS-NC-98-009	Triangle J Coun Govt
14.228	D	44,923,748	Community Development Block Grants/State's Program		
14.231	D	2,278,487	Emergency Shelter Grants Program		
14.237	D	1,173,602	Historically Black Colleges and Universities Program		
14.238	D	152,479	Shelter Plus Care		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14.241	D	1,104,628	Housing Opportunities for Persons with AIDS		
14.243	D	199,226	Opportunities for Youth - Youthbuild Program		
14.246	D	98,453	Community Development Block Grants/Economic Development Initiative		
14.401	D	247,725	Fair Housing Assistance Program - State and Local		
14.511	D	173,191	Community Outreach Partnership Center Program		
14.855	D	3,020,210	Section 8 Rental Voucher Program		
14.857	D	2,176	Section 8 Rental Certificate Program		
		<u>54,658,647</u>	Total — Other Programs — U. S. Department of Housing and Urban Development		

U. S. Department of Interior

15	D	1,211,494	U.S. Department of the Interior		
15	I	2,356	U.S. Department of the Interior	1443CA51709	National Park Service
15.600	D	9,600	Andromous Fish Conservation		
15.602	D	700	Conservation Law Enforcement Training Assistance		
15.612	D	431,118	Endangered Species Conservation		
15.614	D	1,663	Coastal Wetlands Planning, Protection and Restoration Act		
15.615	D	92,781	Cooperative Endangered Species Conservation Fund		
15.616	D	8,250	Clean Vessel Act		
15.617	D	11,967	Wildlife Conservation and Appreciation		
15.623	D	320,060	North American Wetlands Conservation Fund		
15.625	D	40,892	Wildlife Conservation and Restoration		
15.805	D	31,174	Assistance to State Water Resources Research Institutes		
15.808	D	61,616	U.S. Geological Survey: Research and Data Acquisition		
15.810	D	6,796	National Cooperative Geologic Mapping Program		
15.904	D	878,581	Historic Preservation Fund Grants-In-Aid		
15.916	D	289,641	Outdoor Recreation - Acquisition, Development and Planning		
15.916	I	483	Outdoor Recreation - Acquisition, Development and Planning	579907400-1	FIU/Nat Park Sv
15.916	I	16,862	Outdoor Recreation - Acquisition, Development and Planning	Sub Contract	UNC-Asheville
15.921	D	3,137	Rivers, Trails and Conservation Assistance		
15.923	D	6,471	National Center for Preservation Technology and Training		
15.925	D	15,000	National Maritime Heritage Grants		
15.926	D	2,001	American Battlefield Protection		
		<u>3,442,643</u>	Total — Other Programs — U. S. Department of Interior		

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For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Department of Justice</u>					
16	D	631,526	U.S. Department of Justice		
16	I	18,000	U.S. Department of Justice	N/A	Michael S. Scott
16.004	D	148,425	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training		
16.007	D	929,107	State Domestic Preparedness Equipment Support Program		
16.203	D	4,901	Sex Offender Management Discretionary Grant		
16.500	D	335,515	Law Enforcement Assistance		
16.523	D	7,747,102	Juvenile Accountability Incentive Block Grants		
16.540	D	1,992,645	Juvenile Justice and Delinquency Prevention - Allocation to States		
16.541	I	12,197	Juvenile Justice and Delinquency Prevention - Special Emphasis	065100FDJK314	Say Agencies
16.548	D	634,345	Title V - Delinquency Prevention Program		
16.549	D	346,662	Part E - State Challenge Activities		
16.550	D	289,922	State Justice Statistics Program for Statistical Analysis Centers		
16.560	D	7,340	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560	I	20,538	National Institute of Justice Research, Evaluation, and Development Project Grants	PROJECT#4	Chlt Meck Polic
16.560	I	1,381	National Institute of Justice Research, Evaluation, and Development Project Grants	057195	N/A
16.572	D	3,398,709	State Criminal Alien Assistance Program		
16.575	D	9,789,083	Crime Victim Assistance		
16.576	D	1,065,082	Crime Victim Compensation		
16.579	D	11,420,482	Byrne Formula Grant Program		
16.580	D	5,696,875	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.580	I	76,172	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	1999DDBXK011	Dare America
16.585	D	1,095	Drug Court Discretionary Grant Program		
16.586	D	9,719,900	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
16.588	D	2,944,821	Violence Against Women Formula Grants		
16.589	D	110,148	Rural Domestic Violence and Child Victimization Enforcement Grant Program		
16.590	D	101,752	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.592	D	753,135	Local Law Enforcement Block Grants Program		
16.593	D	1,224,904	Residential Substance Abuse Treatment for State Prisoners		
16.595	D	158,846	Executive Office for Weed and Seed		
16.607	D	268,191	Bulletproof Vest Partnership Program		
16.710	D	1,834,404	Public Safety Partnership and Community Policing Grants		
16.710	I	3,283	Public Safety Partnership and Community Policing Grants	N/A	Chlt Meck Polic

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.710	I	2,404	Public Safety Partnership and Community Policing Grants	N/A	City of Chlt
16.711	D	772	Troops to COPS		
16.712	D	1,147,575	Police Corps		
16.727	D	524,656	Enforcing Underage Drinking Laws Program		
		<u>63,361,895</u>	Total — Other Programs — U. S. Department of Justice		
<u>U. S. Department of Labor</u>					
17	D	287,873	U.S. Department of Labor		
17	I	833	U.S. Department of Labor	0-2050-50-9900	Pee Dee
17	I	569	U.S. Department of Labor	0-2050-50-9900	Pee Dee
17	I	14,990	U.S. Department of Labor	1-2050-45-9900	Mid Carolina
17	I	513,484	U.S. Department of Labor	0-3751-33	Cape Fear COG
17	I	10,000	U.S. Department of Labor	01-00-2050-49-1533-03	Region D COG
17	I	29,882	U.S. Department of Labor	01-00-2050-49-1533-05	Region D COG
17	I	9,929	U.S. Department of Labor	01-00-2050-49-1533-97	Region D COG
17	I	11,289	U.S. Department of Labor	N/A	Cumberland County
17.002	D	2,244,236	Labor Force Statistics		
17.005	D	127,725	Compensation and Working Conditions		
17.225	D	1,489,043,019	Unemployment Insurance		
17.235	D	2,373,383	Senior Community Service Employment Program		
17.235	I	8,434	Senior Community Service Employment Program	15009-5028	Region L
17.245	D	27,695,338	Trade Adjustment Assistance - Workers		
17.246	D	116,890	Employment and Training Assistance - Dislocated Workers		
17.246	I	55,194	Employment and Training Assistance - Dislocated Workers	01-2030-33-5626	N/A
17.246	I	41,024	Employment and Training Assistance - Dislocated Workers	N/A	Mecklenburg County
17.249	D	108,171	Employment Services and Job Training Pilots - Demonstrations and Research		
17.249	D	400,609	Employment Services and Job Training Pilots - Demonstrations and Research		
17.249	I	526	Employment Services and Job Training Pilots - Demonstrations and Research	AF-10540-00-60	Region D COG
17.250	D	540,091	Job Training Partnership Act		
17.250	I	8,626	Job Training Partnership Act	01-0-33-0	Cape Fear Council of Govt
17.250	I	20,484	Job Training Partnership Act	01-2040-33-5626	N/A
17.250	I	98,827	Job Training Partnership Act	01-2020-33-5626	N/A
17.250	I	7,439	Job Training Partnership Act	01-3590-33-5626	N/A
17.250	I	89,605	Job Training Partnership Act	01-3751-33-5626	N/A
17.250	I	4,747	Job Training Partnership Act	01-3751-33-5626	N/A

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.250	I	101,843	Job Training Partnership Act	02-263	Cape Fear Council of Govt
17.250	I	22,283	Job Training Partnership Act	02-264	Cape Fear Council of Govt
17.250	I	32,617	Job Training Partnership Act	02-265	Cape Fear Council of Govt
17.250	I	56,325	Job Training Partnership Act	02-266	Cape Fear Council of Govt
17.250	I	8,127	Job Training Partnership Act	02-267	Cape Fear Council of Govt
17.250	I	88,216	Job Training Partnership Act	N/A	Mecklenburg County
17.250	I	183,053	Job Training Partnership Act	01-2020-40-6035-07	ECWDB
17.250	I	4,400	Job Training Partnership Act	01-2040-40-6035-07	ECWDB
17.250	I	10,000	Job Training Partnership Act	01-2050-40-6035-07	ECWDB
17.250	I	15,000	Job Training Partnership Act	01-3590-40-6035-07	ECWDB
17.250	I	515,442	Job Training Partnership Act	0-2020-33	Cape Fear COG
17.250	I	260,760	Job Training Partnership Act	0-2030-33	Cape Fear COG
17.250	I	84,619	Job Training Partnership Act	0-2040-33	Cape Fear COG
17.250	I	78,351	Job Training Partnership Act	0-3590-33	Cape Fear COG
17.250	I	10,204	Job Training Partnership Act	N/A	Cape Fear COG
17.250	I	219,992	Job Training Partnership Act	01-2020-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	169	Job Training Partnership Act	00-2020-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	58,326	Job Training Partnership Act	01-2040-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	122,878	Job Training Partnership Act	01-2020-43-4316-00-11/12RG	Kerr-Tar COG
17.250	I	510	Job Training Partnership Act	00-2020-43-4316-00-11/12RG	Kerr-Tar COG
17.250	I	302,344	Job Training Partnership Act	01-3751-43-4316-WTW	Kerr-Tar COG
17.250	I	8,943	Job Training Partnership Act	00-3751-43-4316-WTW	Kerr-Tar COG
17.250	I	75,320	Job Training Partnership Act	03-3590-20-4316-BJ-13CS-24	Kerr-Tar COG
17.250	I	595	Job Training Partnership Act	02-3590-20-4316-BJ-13CS-24	Kerr-Tar COG
17.250	I	6,725	Job Training Partnership Act	N/A	Kerr-Tar COG
17.251	D	191,097	Native American Employment and Training Programs		
17.253	D	11,219,113	Welfare-to-Work Grants to States and Localities		
17.253	I	9,981	Welfare-to-Work Grants to States and Localities	0-3590-55-9900	Southwestern
17.253	I	24,213	Welfare-to-Work Grants to States and Localities	1-3590-55-9900	Southwestern
17.253	I	38,754	Welfare-to-Work Grants to States and Localities	WTW-2001-3751-46-23	Buncombe County
17.253	I	46,492	Welfare-to-Work Grants to States and Localities	WTW-2001-3751-22	Buncombe County
17.253	I	8,446	Welfare-to-Work Grants to States and Localities	01/3751-16-1380	Region D
17.253	I	60,697	Welfare-to-Work Grants to States and Localities	PY-1998-WTW-2	Isothermal PDC
17.253	I	68,607	Welfare-to-Work Grants to States and Localities	01-3751-43-4236-WTW	Council of Gover
17.253	I	106,899	Welfare-to-Work Grants to States and Localities	01-44-3059	LRCOG

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.253	I	41,268	Welfare-to-Work Grants to States and Localities	01-44-3059	LRCOG
17.253	I	540	Welfare-to-Work Grants to States and Localities	00-9-3751-49-1533-05	Region D COG
17.253	I	580	Welfare-to-Work Grants to States and Localities	00-9-3751-49-1533-97	Region D COG
17.253	I	29,932	Welfare-to-Work Grants to States and Localities	01-9-3751-49-1533-05	Region D COG
17.253	I	60,000	Welfare-to-Work Grants to States and Localities	01-9-3751-16-1533-97	Region D COG
17.255	D	26,178,256	Workforce Investment Act		
17.255	I	26,146	Workforce Investment Act	WIA-2001-0421-46-28	Buncombe County
17.255	I	1,792	Workforce Investment Act	WIA-YO-2001-0412-46-16	Buncombe County
17.255	I	9,309	Workforce Investment Act	N/A	Buncombe County
17.255	I	35,346	Workforce Investment Act	WIA-2001-0412-46-27	Buncombe County
17.255	I	982,301	Workforce Investment Act	9-3590-21-4466	Upper C.P. Coun of Gov
17.255	I	91,190	Workforce Investment Act	9-3590-21-4466	Upper C.P. Coun of Gov
17.255	I	6,988	Workforce Investment Act	01-2050-40-6169	East Carolina Workforce Dev Board
17.255	I	9,402	Workforce Investment Act	01-3590-40-6169	East Carolina Workforce Dev Board
17.255	I	314,522	Workforce Investment Act	01-2020-40-6169	East Carolina Workforce Dev Board
17.255	I	248,440	Workforce Investment Act	01-2030-40-6169	East Carolina Workforce Dev Board
17.255	I	27,372	Workforce Investment Act	01/3590-16-1380	Region D
17.255	I	64,032	Workforce Investment Act	01-2040-02	Isothermal PDC
17.255	I	71,204	Workforce Investment Act	N/A	Reg Con Serv
17.255	I	9,826	Workforce Investment Act	01-2040-43-4236-00-13	Council of Gover
17.255	I	7,820	Workforce Investment Act	01-2020-43-4236-00-11	Council of Gover
17.255	I	26,102	Workforce Investment Act	N/A	Council of Gover
17.503	D	5,064,874	Occupational Safety and Health - State Program		
17.504	D	1,056,685	Consultation Agreements		
17.600	D	127,418	Mine Health and Safety Grants		
		<u>1,572,395,903</u>	Total — Other Programs — U. S. Department of Labor		
<u>U. S. Department of State</u>					
19.405	D	58,192	College and University Partnerships Program		
19.415	D	5,019	Professional Exchanges - Annual Open Grant		
		<u>63,211</u>	Total — Other Programs — U. S. Department of State		
<u>U. S. Department of Transportation</u>					
20	D	68,431	U.S. Department of Transportation		
20	I	62,114	U.S. Department of Transportation	HR 10-59(A)	Nat I Acad. of Sci

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For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20	I	44,502	U.S. Department of Transportation	033-7338-479	Natl Easter Seal Soc
20	I	17,085	U.S. Department of Transportation	99-NCA&T-E1 TASK ORDER 1	University of Tennessee
20	I	26,948	U.S. Department of Transportation	DTFH6199X00013	South Carolina State University
20	I	165	U.S. Department of Transportation	02-447398-NSTI-NCA&T-NC	South Carolina State University
20.005	D	1,016,126	Boating Safety Financial Assistance		
20.106	D	19,706,304	Airport Improvement Program		
20.107	D	30	Airway Science		
20.109	D	8	Air Transportation Centers of Excellence		
20.215	I	29,712	Highway Training and Education	DTFH61-99-X-00013	South Carolina State Univ
20.215	I	1,721	Highway Training and Education	DTFH61-01-X-00097	South Carolina State Univ
20.218	D	4,486,617	National Motor Carrier Safety		
20.219	D	1,056,280	Recreational Trails Program		
20.308	D	1,685,338	Local Rail Freight Assistance		
20.505	D	648,533	Federal Transit - Metropolitan Planning Grants		
20.509	D	11,247,331	Formula Grants for Other Than Urbanized Areas		
20.516	D	124,204	Job Access - Reverse Commute		
20.700	D	374,405	Pipeline Safety		
20.701	D	34,442	University Transportation Centers Program		
20.703	D	332,101	Interagency Hazardous Materials Public Sector Training and Planning Grants		
20.907	I	50,119	Historically Black Colleges and Universities: Entrepreneurial Training and Technical Assistance	057184-185-186	N/A
		<u>41,012,516</u>	Total — Other Programs — U. S. Department of Transportation		
<u>U. S. Department of Treasury</u>					
21.008	D	55,971	Low-Income Taxpayer Clinics		
		<u>55,971</u>	Total — Other Programs — U. S. Department of Treasury		
<u>U. S. Appalachian Regional Commission</u>					
23	I	1,498	Appalachian Regional Commission	5-59332	East Tennessee State University
23.001	D	663,089	Appalachian Regional Development (See individual Appalachian Programs)		
23.011	D	973,126	Appalachian State Research, Technical Assistance, and Demonstration Projects		
		<u>1,637,713</u>	Total — Other Programs — U. S. Appalachian Regional Commission		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Equal Employment Opportunity Commission</u>					
30	D	16,500	Equal Employment Opportunity Commission		
		16,500	Total — Other Programs — U. S. Equal Employment Opportunity Commission		
<u>U. S. General Services Administration</u>					
39.003	D	4,089,575	Donation of Federal Surplus Personal Property		
		4,089,575	Total — Other Programs — U. S. General Services Administration		
<u>Library of Congress</u>					
42	I	186,536	Library of Congress	Sub Contract	Montreat
		186,536	Total — Other Programs — Library of Congress		
<u>National Aeronautics and Space Administration</u>					
43	D	888,371	National Aeronautics and Space Administration		
43	I	8,500	National Aeronautics and Space Administration	LETTER DATED 8/14/01	United Negro College Fund
43	I	8,500	National Aeronautics and Space Administration	LETTER DATED 8/14/01	United Negro College Fund
43	I	8,500	National Aeronautics and Space Administration	LETTER DATED 8/14/01	United Negro College Fund
43	I	47,943	National Aeronautics and Space Administration	N/A	NACME
43	I	39,489	National Aeronautics and Space Administration	LETTER DATED 4/6/01	QEM Network
43	I	39,401	National Aeronautics and Space Administration	N/A	NACME
43	I	70,150	National Aeronautics and Space Administration	AGREEMENT NO: N-20-633-55	Georgia Institute of Technology
43.001	D	746,113	Aerospace Education Services Program		
43.001	I	13,576	Aerospace Education Services Program	1225355	Cal. Inst. of Tech.
43.001	I	709	Aerospace Education Services Program	HST-G0-06761.03-A	Space Telescope
43.001	I	60	Aerospace Education Services Program	9880-99-015	Science Systems Applications
43.001	I	3,716	Aerospace Education Services Program	052116	NASA Scholarship
43.001	I	31,545	Aerospace Education Services Program	052118	Generic Divide
43.001	I	510	Aerospace Education Services Program	N/AG5-9388	University of Alabama
43.002	D	8,125	Technology Transfer		
43.002	I	23,249	Technology Transfer	1225931	Cal Tec/JPL
43.002	I	9,918	Technology Transfer	1232420	Cal Tec/JPL
43.002	I	8,230	Technology Transfer	N/A	Geltech, Inc.
		1,956,605	Total — Other Programs — National Aeronautics and Space Administration		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>National Foundation on the Arts and the Humanities</u>					
45	D	60,866	National Foundation on the Arts and the Humanities		
45.007	D	639,006	Promotion of the Arts - Partnership Agreements		
45.024	D	51,476	Promotion of the Arts - Grants to Organizations and Individuals		
45.024	I	5,000	Promotion of the Arts - Grants to Organizations and Individuals	02-11	NC Humanities Cncl
45.025	I	8,998	Promotion of the Arts - Partnership Agreements	FY02-0600, FY02-0915	NC Arts Council
45.026	D	66,545	Promotion of the Arts - Leadership Initiatives		
45.026	I	3,250	Promotion of the Arts - Leadership Initiatives	01SPE0630	SC Arts Commiss
45.149	D	60,617	Promotion of the Humanities - Division of Preservation and Access		
45.149	I	4,367	Promotion of the Humanities - Division of Preservation and Access	36938-6311	Cornell University
45.160	D	28,829	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	54,691	Promotion of the Humanities - Research		
45.163	D	1,694	Promotion of the Humanities - Seminars and Institutes		
45.201	D	22,927	Arts and Artifacts Indemnity		
45.301	D	117,469	Institute of Museum and Library Services		
45.310	D	3,722,124	State Library Program		
		<u>4,847,859</u>	Total — Other Programs — National Foundation on the Arts and the Humanities		
<u>National Science Foundation</u>					
47	D	1,912,734	National Science Foundation		
47	I	1,701	National Science Foundation	OR10704-01.03	Univ of Tennessee
47	I	10,400	National Science Foundation	SUBCONTRACT DATED 10/6/97	University of Florida
47.041	D	787,342	Engineering Grants		
47.041	I	2,593	Engineering Grants	N/A	AAAS
47.041	I	47,996	Engineering Grants	2002-0535	ADEC
47.041	I	7,869	Engineering Grants	PO#1900-012401008	NVE Corporation
47.041	I	52,290	Engineering Grants	C-5-34136	U OF MO - COL
47.041	I	36,578	Engineering Grants	EEC-9727411	Univ of Florida
47.041	I	211,223	Engineering Grants	EIES9735007	Univ of Florida
47.041	I	42,631	Engineering Grants	P200850	Univ of Texas
47.041	I	5,276	Engineering Grants	AGREEMENT NO: 070233	University of Southern California
47.041	I	133,933	Engineering Grants	0918890	University of Florida
47.049	D	492,988	Mathematical and Physical Sciences		
47.049	I	1,473	Mathematical and Physical Sciences	29919-5647	Cornell Univ
47.049	I	27,798	Mathematical and Physical Sciences	500-3664-1	Purdue University

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.049	I	16	Mathematical and Physical Sciences	SA00011005	University of Arkansas
47.050	D	14,260	Geosciences		
47.050	I	6,000	Geosciences	PO#3000079-000	CMBE
47.070	D	953,682	Computer and Information Science and Engineering		
47.070	I	117,478	Computer and Information Science and Engineering	N/A	ADEC
47.070	I	18,443	Computer and Information Science and Engineering	SC20001176-A	Univ of Cal
47.070	I	26,925	Computer and Information Science and Engineering	PC01A-02511	Univ of Cincinn
47.070	I	846	Computer and Information Science and Engineering	#01A-02510	Univ of Cincinn
47.073	D	24,939	Science and Technology Centers		
47.074	D	807,211	Biological Sciences		
47.075	D	970,977	Social, Behavioral, and Economic Sciences		
47.075	I	7,810	Social, Behavioral, and Economic Sciences	LTR DTD 2/11/02	NRC
47.076	D	2,199,499	Education and Human Resources		
47.076	I	363	Education and Human Resources	12213	AAC&U
47.076	I	6,600	Education and Human Resources	561425643	NC Sch Sci & Ma
47.076	I	17,670	Education and Human Resources	19347-545408	Virginia Polytechnic
47.076	I	11,137	Education and Human Resources	HRD 0116000	Virginia Union University
47.076	I	6,395	Education and Human Resources	DTD 4/25/01	Univ of Alabama-Birm
47.078	D	34,261	Polar Programs		
47.707	D	4,354	High Bandwidth Connection to the NC Research and Education Network		
		<u>9,003,691</u>	Total — Other Programs — National Science Foundation		

U. S. Small Business Administration

59	D	23,954	Small Business Administration		
59.037	D	3,230,806	Small Business Development Center		
59.037	I	160,827	Small Business Development Center	MEMO NO. 2001-01	SBTDC
59.037	I	167,309	Small Business Development Center	LTR DTD 12/21/01	SBTDC
59.037	I	102,534	Small Business Development Center	052300-500	N/A
		<u>3,685,430</u>	Total — Other Programs — U. S. Small Business Administration		

U. S. Department of Veteran's Affairs

64	D	1,073	U.S. Department of Veterans Affairs		
64.016	D	23,912	Veterans State Hospital Care		
64.124	D	302,163	All-Volunteer Force Educational Assistance		
		<u>327,148</u>	Total — Other Programs — U. S. Department of Veteran's Affairs		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Environmental Protection Agency</u>					
66	D	20,522	Environmental Protection Agency		
66.432	D	3,316,742	State Public Water System Supervision		
66.433	D	79,113	State Underground Water Source Protection		
66.454	D	205,104	Water Quality Management Planning		
66.456	D	315,339	National Estuary Program		
66.458	D	67,467,477	Capitalization Grants for State Revolving Funds		
66.460	D	2,395,719	Nonpoint Source Implementation Grants		
66.460	I	3,676	Nonpoint Source Implementation Grants	00-0273	Gaston County
66.468	D	28,997,551	Capitalization Grants for Drinking Water State Revolving Fund		
66.470	D	1,865,026	Hardship Grants Program for Rural Communities		
66.500	D	906,109	Environmental Protection Consolidated Research		
66.500	I	6,409	Environmental Protection Consolidated Research	00110331-04	Mississippi State
66.500	I	148,792	Environmental Protection Consolidated Research	12/1/98 SUBCONTR.	NC Argic. Fdn. Inc.
66.500	I	34,547	Environmental Protection Consolidated Research	68-C-00-169/NSCP-2	Tetra Tech Inc.
66.500	I	(1,542)	Environmental Protection Consolidated Research	NWS-06	Tetra Tech Inc.
66.500	I	11,909	Environmental Protection Consolidated Research	RE353-131/2002457	Univ of Georgia
66.500	I	103,627	Environmental Protection Consolidated Research	WU-HT-01-05/29465U	Washington Univ.
66.500	I	46,860	Environmental Protection Consolidated Research	ESI-9911558	Penn State University
66.600	D	68,627	Environmental Protection Consolidated Grants - Program Support		
66.604	I	20,856	Environmental Justice Grants To Small Community Groups	40681	Meck County
66.606	D	995,296	Surveys, Studies, Investigations and Special Purpose Grants		
66.607	D	1,200,470	Training and Fellowships for the Environmental Protection Agency		
66.701	D	69,188	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	221,899	TSCA Title IV State Lead Grants - Certification of Lead-Based Paint Professionals		
66.801	D	1,632,428	Hazardous Waste Management State Program Support		
66.802	D	1,097,009	Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements		
66.804	D	168,101	State and Tribal Underground Storage Tanks Program		
66.805	D	2,498,509	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	36,726	Solid Waste Management Assistance		
66.950	I	1,037	Environmental Education and Training Program	U82/CCU018832	AEHAP
		<u>113,933,126</u>	Total — Other Programs — U. S. Environmental Protection Agency		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Department of Energy</u>					
81	D	107,112	U.S. Department of Energy		
81	I	6,104	U.S. Department of Energy	P.O. # 410631-DG7	Battelle Mem. Insti
81	I	100,717	U.S. Department of Energy	IRECNCSCDBASE21000	IREC
81	I	71,642	U.S. Department of Energy	ADC-1-31425-01	MRI-NREL
81	I	20,387	U.S. Department of Energy	DEFG0701ID14013NCS	SC State University
81	I	6,977	U.S. Department of Energy	4000003928	UT-Battelle LLC
81	I	31,356	U.S. Department of Energy	4000010698	UT-Battelle LLC
81	I	21,198	U.S. Department of Energy	01-134	ERDA
81	I	62,648	U.S. Department of Energy	DSP-90-10-668-012	Clark Atlanta University
81	I	(470)	U.S. Department of Energy	2905-93-0216	Sandia National Laboratory
81	I	709	U.S. Department of Energy	A0-0954	Sandia National Laboratory
81.041	D	4,659,129	State Energy Program		
81.042	D	2,472,997	Weatherization Assistance for Low-Income Persons		
81.049	D	279,207	Office of Science Financial Assistance Program		
81.078	I	59,803	Industrial Energy Conservation	#99-034	Univ of Alabama
81.086	D	66,334	Conservation Research and Development		
81.087	D	1,434	Renewable Energy Research and Development		
81.087	I	890	Renewable Energy Research and Development	4000002039	UT-Battelle LLC
81.089	I	63	Fossil Energy Research and Development	N/A	BDM- Oklahoma
81.114	D	38,952	University Nuclear Science and Reactor Support		
81.114	I	1,024	University Nuclear Science and Reactor Support	ACL-1-31015-14	NREL
81.119	I	56,321	State Energy Program Special Projects	B515081	Univ of Cal
81.120	I	49,840	Arms Control and Nonproliferations Policy Analysis	4300015865	BWXT Y-12,L.L.C
		<u>8,114,374</u>	Total — Other Programs — U. S. Department of Energy		
<u>United States Information Agency</u>					
82	D	200,018	United States Information Agency		
82	I	40,977	United States Information Agency	1A-PSLJ-G7190246	Southeastern Comm College
82.010	D	199,984	College and University Partnerships Program		
		<u>440,979</u>	Total — Other Programs — United States Information Agency		
<u>Federal Emergency Management Agency</u>					
83	D	145,167	Federal Emergency Management Agency		
83.009	D	50,000	National Fire Academy Training Assistance		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
83.011	D	13,829	Hazardous Materials Training Program for Implementation of the Superfund Amendment and Reauthorization Act (SARA) of 1986		
83.105	D	153,992	Community Assistance Program - State Support Services Element (CAP-SSSE)		
83.536	D	432,286	Flood Mitigation Assistance		
83.543	D	(290,545)	Individual and Family Grants		
83.544	D	52,659,210	Public Assistance Grants		
83.545	D	1,938,562	Disaster Housing Program		
83.548	D	90,133,760	Hazard Mitigation Grant		
83.551	D	205,708	Project Impact: Building Disaster Resistant Communities		
83.552	D	3,432,958	Emergency Management Performance Grants		
		<u>148,874,927</u>	Total — Other Programs — Federal Emergency Management Agency		

U. S. Department of Education

84	D	11,072,722	U.S. Department of Education		
84	I	31,465	U.S. Department of Education	95-NC09	Natl Writing Proj Co
84	I	21,484	U.S. Department of Education	P017A990037/528064	Univ of Chicago
84	I	147,235	U.S. Department of Education	N/A	NBPTS
84	I	13,360	U.S. Department of Education	ED-01-00-0011	North Central REL
84	I	(1,159)	U.S. Department of Education	H325D980050	University of Virginia
84	I	10,176	U.S. Department of Education	5-34334	University of Virginia
84	I	(12)	U.S. Department of Education	5-34236	University of Virginia
84	I	19,989	U.S. Department of Education	92-NWS	National Writing
84	I	13,456	U.S. Department of Education	GM10020	University of Virginia
84	I	10,632	U.S. Department of Education	5-59051	Shodor Education Foundation
84	I	50,545	U.S. Department of Education	N/A	Vanderbilt University
84.002	D	14,553,059	Adult Education - State Grant Program		
84.010	D	168,779,473	Title 1 Grants to Local Education Agencies		
84.011	D	6,640,191	Migrant Education - State Grant Program		
84.013	D	1,153,016	Title 1 Program for Neglected and Delinquent Children		
84.016	D	205,708	Undergraduate International Studies and Foreign Language Programs		
84.021	D	2,561	International Overseas - Group Projects Abroad		
84.029	D	18,121	Special Education - Personnel Development and Parent Training		
84.031	D	9,012,295	Higher Education - Institutional Aid		
84.037	D	10,228	Loan Cancellations		
84.048	D	28,681,858	Vocational Education - Basic Grants to States		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.048	I	2,816	Vocational Education - Basic Grants to States	#46080	CMBE
84.048	I	4,106	Vocational Education - Basic Grants to States	3000200-000	CMBE
84.077	D	7,069	Bilingual Vocational Training		
84.078	I	23,282	Special Education - Postsecondary Education Programs for Persons with Disabilities	N/A	Univ of Tenn
84.116	D	84,880	Fund for the Improvement of Postsecondary Education		
84.116	I	4,095	Fund for the Improvement of Postsecondary Education	P116P980035	Tidewater Comm College
84.116	I	12,124	Fund for the Improvement of Postsecondary Education	P116J980014-00	ETSU/US Dept Ed
84.120	D	400,589	Minority Science and Engineering Improvement		
84.120	I	21,806	Minority Science and Engineering Improvement	N/A	Norfolk State Univ
84.120	I	28,367	Minority Science and Engineering Improvement	051470	N/A
84.120	I	1,195	Minority Science and Engineering Improvement	P120A990058	Norfolk State Univ
84.126	D	68,773,603	Rehabilitation Services - Vocational Rehabilitation Grants to States		
84.129	D	105,764	Rehabilitation Long-Term Training		
84.141	D	120,244	Migrant Education - High School Equivalency Program		
84.144	D	469,916	Migrant Education - Coordination Program		
84.153	D	27,354	Business and International Education Projects		
84.158	D	(48)	Secondary Education and Transitional Services for Youth with Disabilities		
84.161	D	222,112	Rehabilitation Services - Client Assistance Program		
84.162	D	2,224,171	Immigrant Education		
84.164	D	293,180	Eisenhower Mathematics and Science Education - State Grants		
84.169	D	454,599	Independent Living - State Grants		
84.177	D	277,288	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		
84.181	D	10,125,850	Special Education - Grants for Infants and Families with Disabilities		
84.185	D	940,500	Byrd Honors Scholarships		
84.186	D	9,396,549	Safe and Drug-Free Schools and Communities - State Grants		
84.187	D	978,413	Supported Employment Services for Individuals with Severe Disabilities		
84.194	D	136,138	Bilingual Education Support Services		
84.195	D	192,047	Bilingual Education - Professional Development		
84.196	D	661,164	Education for Homeless Children and Youth		
84.200	D	1,205,901	Graduate Assistance in Areas of National Need		
84.206	D	139,188	Javits Gifted and Talented Students Education Grant Program		
84.213	D	4,246,307	Even Start - State Educational Agencies		
84.214	D	239,552	Even Start - Migrant Education		
84.215	D	1,678,155	Fund for the Improvement of Education		
84.215	I	1,080	Fund for the Improvement of Education	#54186	CMBE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.224	D	574,283	Assistive Technology		
84.240	D	182,401	Program of Protection and Advocacy of Individual Rights		
84.243	D	2,965,295	Tech-Prep Education		
84.249	D	3,874	Foreign Languages Assistance		
84.265	D	211,091	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training		
84.276	D	4,640,762	Goals 2000 - State and Local Education Systemic Improvement Grants		
84.276	I	2,255	Goals 2000 - State and Local Education Systemic Improvement Grants	PO#3000157-000	CMBE
84.281	D	10,102,458	Eisenhower Professional Development State Grants		
84.281	I	500	Eisenhower Professional Development State Grants	N/A	Rowan-Salisbury
84.282	D	5,169,879	Charter Schools		
84.287	D	183	Twenty-First Century Community Learning Centers		
84.287	I	23,442	Twenty-First Century Community Learning Centers	5-58014	Wilkes Co. Schools
84.298	D	10,321,493	Innovative Education Program Strategies		
84.299	D	517,658	Indian Education - Special Programs		
84.302	D	1,002,968	Regional Technology in Education Consortia		
84.318	D	8,158,759	Technology Literacy Challenge Fund Grants		
84.323	D	934,759	Special Education - State Program Improvement Grants for Children with Disabilities		
84.324	D	806,678	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities		
84.325	D	3,148,762	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.326	D	91,040	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326	I	51,941	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	5-34373	University of Virginia
84.330	D	169,316	Advanced Placement Incentive Program		
84.331	D	510,453	Grants to States for Incarcerated Youth Offenders		
84.332	D	3,203,009	Comprehensive School Reform Demonstration		
84.332	I	2,029	Comprehensive School Reform Demonstration	3000561-000	CMBE
84.334	D	2,118,107	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.335	D	48,271	Child Care Access Means Parents in School		
84.336	D	2,729,588	Teacher Quality Enhancement Grants		
84.338	D	5,675,746	Reading Excellence		
84.339	D	475,943	Learning Anytime Anywhere Partnerships		
84.339	I	82,094	Learning Anytime Anywhere Partnerships	0699.10.190D	Univ Col/Den/ED

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.339	I	16,297	Learning Anytime Anywhere Partnerships	P339B990128	NASFAA/Dept Ed
84.340	D	31,803,399	Class Size Reduction		
84.342	D	2,739,410	Preparing Tomorrow's Teachers to Use Technology		
84.342	I	77	Preparing Tomorrow's Teachers to Use Technology	5-34344	Univ of Virginia
84.343	D	8,308	Assistive Technology - State Grants for Protection and Advocacy		
84.346	I	203,435	Occupational and Employment Information State Grants	E9483936	Basic Assist Grant
84.348	D	2,604,981	Title I Accountability Grants		
84.352	D	428,497	School Renovation Grants		
84.355	D	23,393	Child Care Provider Loan Forgiveness Demonstration		
84.928	I	29,479	A Program to Improve Writing and the Teaching of Writing	92-NC08	Natl Write Proj
		<u>445,728,072</u>	Total — Other Programs — U. S. Department of Education		

National Archives and Records Administration

89.001	D	5,100	National Archives Reference Services - Historical Research		
89.003	D	43,541	National Historical Publications and Records Grants		
		<u>48,641</u>	Total — Other Programs — National Archives and Records Administration		

U. S. Department of Health and Human Services

93	D	288,153	U.S. Department of Health and Human Services		
93	I	942	U.S. Department of Health and Human Services	N/A	Easter Seals Inc
93	I	52,722	U.S. Department of Health and Human Services	G-42-682-GA	Georgia Tech
93	I	(98)	U.S. Department of Health and Human Services	#N43MH12050	Infotech Soft
93	I	(293)	U.S. Department of Health and Human Services	MMV008-03	Central State University
93	I	5,100	U.S. Department of Health and Human Services	LETTER DATED 9/11/2000	NCAA
93	I	61,034	U.S. Department of Health and Human Services	NYSPF 205	NCAA
93	I	10,372	U.S. Department of Health and Human Services	1 H39 OT 00077-01	Carolina Donor Services
93	I	1,000	U.S. Department of Health and Human Services	NYSPF02-205	NCAA
93	I	61,332	U.S. Department of Health and Human Services	FCVP 00-07-123	Central State University
93	I	14,269	U.S. Department of Health and Human Services	N/A	NCAA
93.003	D	5,326	Public Health and Social Services Emergency Fund		
93.006	D	159,357	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	194,250	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.042	D	259,171	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals		
93.043	D	518,307	Special Programs for The Aging - Title III, Part D - Disease Prevention and Health Promotion Services		
93.048	D	257,432	Special Programs for the Aging - Title IV - and Title II Discretionary Projects		
93.048	I	76,052	Special Programs for the Aging - Title IV - and Title II Discretionary Projects	020344	Meck County DSS
93.051	D	116,757	Alzheimer's Disease Demonstration Grants to States		
93.052	D	2,041,885	National Family Caregiver Support		
93.104	D	2,999,555	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		
93.104	I	17,956	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	20016	Pathways
93.104	I	6,656	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	19803	Pathways
93.106	D	146,424	Minority International Research Training Grant in the Biomedical and Behavioral Sciences		
93.110	D	229,513	Maternal and Child Health Federal Consolidated Programs		
93.110	I	10,367	Maternal and Child Health Federal Consolidated Programs	H30MC0002212	Wake Forest Univ/Som
93.113	D	119,485	Biological Response to Environmental Health Hazards		
93.115	I	130,965	Biometry and Risk Estimation - Health Risks from Environmental Exposures	2002-01	Univ of Okla
93.115	I	2,786	Biometry and Risk Estimation - Health Risks from Environmental Exposures	NIEHS NO1-ES-85433	Coda, Inc.
93.116	D	1,979,333	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.119	D	80,455	Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - Technical Assistance Centers for Evaluation		
93.121	D	5,874	Oral Diseases and Disorders Research		
93.124	D	49,542	Nurse Anesthetist Traineeships		
93.127	D	133,098	Emergency Medical Services for Children		
93.130	D	268,120	Primary Care Services - Resource Coordination and Development		
93.135	I	16,305	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	Q.E. Baker Associates
93.136	D	753,089	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	26,177	Injury Prevention and Control Research and State and Community Based Programs	01-615	University of South Carolina
93.138	D	441,113	Protection and Advocacy for Individuals with Mental Illness		
93.150	D	383,546	Projects for Assistance in Transition from Homelessness (PATH)		
93.161	D	65,333	Health Program for Toxic Substances and Disease Registry		
93.165	D	22,935	Grants for State Loan Repayment		
93.178	D	139,320	Nursing Workforce Diversity		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.197	D	767,637	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention		
93.211	D	44,310	Rural Telemedicine Grants		
93.217	D	6,245,511	Family Planning - Services		
93.226	I	22,744	Research on Healthcare Costs, Quality and Outcomes	5U18HS09205-05	Harvard Univ
93.230	D	2,402,654	Consolidated Knowledge Development and Application (KD&A) Program		
93.234	D	132,657	Traumatic Brain Injury - State Demonstration Grant Program		
93.235	D	1,151,876	Abstinence Education		
93.241	D	396,895	State Rural Hospital Flexibility Program		
93.242	D	403,452	Mental Health Research Grants		
93.247	D	140,558	Advanced Education Nursing Grant Program		
93.251	D	64,751	Universal Newborn Hearing Screening		
93.252	D	673,099	Community Access Program		
93.262	D	109,617	Occupational Safety and Health Research Grants		
93.263	D	108,975	Occupational Safety and Health - Training Grants		
93.268	D	29,673,957	Immunization Grants		
93.273	D	460,964	Alcohol Research Programs		
93.279	D	36,380	Drug Abuse Research Programs		
93.283	D	7,781,280	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	4,115	Centers for Disease Control and Prevention - Investigations and Technical Assistance	6402-146-K0-G	Univ of S. Florida
93.298	D	130,445	Nurse Practitioner and Nurse-Midwifery Education Programs		
93.299	D	263	Advanced Nurse Education		
93.358	D	280,513	Advanced Education Nursing Traineeships		
93.359	D	585	Basic Nurse Education and Practice Grants		
93.371	D	1,503,727	Biomedical Technology		
93.375	I	4,509	Minority Biomedical Research Support	N/A	Indiana University
93.395	I	16,031	Cancer Treatment Research	5-59350	Duke University
93.398	I	(1,027)	Cancer Research Manpower	3125-01-00	Cal. Pacific Med
93.399	D	982	Cancer Control		
93.556	D	5,662,542	Promoting Safe and Stable Families		
93.558	D	281,299,738	Temporary Assistance for Needy Families		
93.558	I	18,368	Temporary Assistance for Needy Families	K-11068	Buncombe County
93.560	D	(545,866)	Family Support Payments to States - Assistance Payments		
93.563	D	77,202,880	Child Support Enforcement		
93.566	D	2,702,993	Refugee and Entrant Assistance - State Administered Programs		
93.568	D	30,178,795	Low-Income Home Energy Assistance		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.569	D	14,241,419	Community Services Block Grant		
93.570	D	13,941	Community Services Block Grant - Discretionary Awards		
93.570	I	2,360	Community Services Block Grant - Discretionary Awards	055159	National Youth Sport/NCAA
93.571	D	88,418	Community Services Block Grant Discretionary Awards - Community Food and Nutrition		
93.576	D	456,363	Refugee and Entrant Assistance - Discretionary Grants		
93.584	D	228,048	Refugee and Entrant Assistance - Targeted Assistance		
93.585	D	1,096,515	Empowerment Zones Program		
93.586	D	371,806	State Court Improvement Program		
93.590	D	347,184	Community-Based Family Resource and Support Grants		
93.592	D	69,344	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants		
93.597	D	113,243	Grants to States for Access and Visitation Programs		
93.600	D	149,270	Head Start		
93.600	I	7,412	Head Start	ALY75-01	Georgia St Univ
93.600	I	13,475	Head Start	2975-2001-0417	Quality Counts
93.603	D	953,169	Adoption Incentive Payments		
93.630	D	2,322,107	Developmental Disabilities Basic Support and Advocacy Grants		
93.631	D	107,319	Developmental Disabilities Projects of National Significance		
93.643	D	313,638	Children's Justice Grants to States		
93.645	D	7,662,869	Child Welfare Services - State Grants		
93.652	I	4,880	Adoption Opportunities	N/A	National Adoption Center
93.658	D	68,184,522	Foster Care - Title IV-E		
93.659	D	17,493,863	Adoption Assistance		
93.667	D	52,869,738	Social Services Block Grant		
93.669	D	537,167	Child Abuse and Neglect State Grants		
93.670	D	328,795	Child Abuse and Neglect Discretionary Activities		
93.671	D	1,781,034	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes		
93.674	D	2,152,354	Chafee Foster Care Independent Living		
93.767	D	76,111,441	State Children's Insurance Program		
93.773	D	5,092,230	Medicare - Hospital Insurance		
93.779	D	575,166	Centers for Medicare & Medicaid Services (CMS) Research, Demonstrations & Evaluations		
93.821	D	197,075	Cell Biology and Biophysics Research		
93.822	D	550,935	Health Careers Opportunity Program		
93.837	I	47,003	Heart and Vascular Diseases Research	98-SC-NIH-1030	Duke University

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.846	D	108,886	Arthritis, Musculoskeletal and Skin Diseases Research		
93.847	D	15,500	Diabetes, Endocrinology and Metabolism Research		
93.848	D	298,247	Digestive Diseases and Nutrition Research		
93.853	D	96,654	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	37,079	Extramural Research Programs in the Neurosciences and Neurological Disorders	UO1 NS40069-01A2	Children's Hospital
93.854	D	152,949	Biological Basis Research in the Neurosciences		
93.855	D	146,059	Allergy, Immunology and Transplantation Research		
93.856	D	143,617	Microbiology and Infectious Diseases Research		
93.859	D	150,260	Pharmacology, Physiology, and Biological Chemistry Research		
93.862	D	32,735	Genetics and Developmental Biology Research and Research Training		
93.864	D	144,077	Population Research		
93.864	I	10,373	Population Research	40406885574	Natn'l Bureau of Econ Research
93.865	D	55,215	Center for Research for Mothers and Children		
93.865	I	53,746	Center for Research for Mothers and Children	FY2001-086	Univ of Kansas Ctr for Research
93.866	D	52,920	Aging Research		
93.880	D	213,444	Minority Access to Research Careers		
93.887	D	178,682	Health Care and Other Facilities		
93.894	D	244,463	Resource and Manpower Development in the Environmental Health Sciences		
93.896	D	146,136	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)		
93.910	D	12,209	Family and Community Violence Prevention Program		
93.910	I	139,934	Family and Community Violence Prevention Program	FCVP-00-08-123	Central State University
93.910	I	211,682	Family and Community Violence Prevention Program	FCVP0026-01	Central State Univ
93.912	I	15,027	Rural Health Outreach and Rural Network Development Program	DTD 6/1/01	CHS
93.913	D	69,158	Grants to States for Operation of Offices of Rural Health		
93.917	D	17,574,318	HIV Care Formula Grants		
93.917	I	10,950	HIV Care Formula Grants	2975-02-0068	Region HIV/AIDS
93.919	D	4,736,200	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		
93.926	D	1,854,651	Healthy Start Initiative		
93.928	I	127	Special Projects of National Significance	SC-KRSA-1032	Duke University
93.929	I	299	Center for Medical Rehabilitation Research	N/A	WM Patterson Uv
93.938	D	695,042	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.940	D	3,849,051	HIV Prevention Activities - Health Department Based		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.941	D	148,656	HIV Demonstration, Research, Public and Professional Education Projects		
93.944	D	372,308	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,326,513	Assistance Programs for Chronic Disease Prevention and Control		
93.958	D	9,505,934	Block Grants for Community Mental Health Services		
93.959	D	35,296,796	Block Grants for Prevention and Treatment of Substance Abuse		
93.960	D	100,145	Special Minority Initiatives		
93.963	D	13,482	Graduate Programs in Health Administration		
93.974	D	335,860	Family Planning - Service Delivery Improvement Research Grants		
93.977	D	3,733,684	Preventive Health Services - Sexually Transmitted Diseases Control Grants		
93.982	D	(304,747)	Mental Health Disaster Assistance and Emergency Mental Health		
93.984	D	234,694	Academic Administrative Units in Primary Care		
93.988	D	752,031	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		
93.990	D	3,689	National Health Promotion		
93.991	D	4,551,873	Preventive Health and Health Services Block Grant		
93.994	D	13,905,568	Maternal and Child Health Services Block Grant to the States		
		<u>817,138,206</u>	Total — Other Programs — U. S. Department of Health and Human Services		

Corporation for National and Community Service

94.002	D	122,015	Retired and Senior Volunteer Program		
94.003	D	302,843	State Commissions		
94.004	D	624,045	Learn and Serve America - School and Community Based Programs		
94.005	D	108,859	Learn and Serve America - Higher Education		
94.006	D	2,699,907	AmeriCorps		
94.007	D	185,066	Planning and Program Development Grants		
94.009	D	139,968	Training and Technical Assistance		
		<u>4,182,703</u>	Total — Other Programs — Corporation for National and Community Service		

Social Security Administration

96.007	D	177,423	Social Security - Research and Demonstration		
96.008	D	160,210	Social Security - Benefits Planning, Assistance, and Outreach Program		
96.009	D	62,884	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries		
		<u>400,517</u>	Total — Other Programs — Social Security Administration		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
Other Federal Assistance					
99	D	328,133	Other Federal Assistance		
99	I	65,657	Other Federal Assistance	N/A	AASHTO
99	I	8,750	Other Federal Assistance	GIT - J.W. PARK	Inveresk Research
99	I	9,473	Other Federal Assistance	GIT - W. WU	Inveresk Research
99	I	23,706	Other Federal Assistance	1000-EP-0376	N C Biotechnology Ct
99	I	11,849	Other Federal Assistance	NC-1	N C Peanut Growers
99	I	28,540	Other Federal Assistance	NC-5	N C Peanut Growers
99	I	17,631	Other Federal Assistance	01-1764	Res. Triangle Inst.
99	I	15,889	Other Federal Assistance	G.I.T. - W. ZHAO	Syngenta
99	I	19,153	Other Federal Assistance	G.I.T. J. ERICKSON	Syngenta
99	I	8,116	Other Federal Assistance	CR-19070-425215	Virginia Tech University
99	I	61,506	Other Federal Assistance	5173-98-01	Winrock
99	I	10,662	Other Federal Assistance	052127	NCAMP
99	I	264	Other Federal Assistance	057177	N/A
		<u>609,329</u>	Total — Other Programs — Other Federal Assistance		
		<u>3,572,103,297</u>	Total — Other Programs		
		<u><u>\$ 11,206,085,822</u></u>	TOTAL EXPENDITURES OF FEDERAL AWARDS		

N/A = Not Available

The accompanying notes are an integral part of this schedule.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Primary Government</i>					
<u>N. C. Administrative Office of the Courts</u>					
16.500	D	\$ 335,515	Law Enforcement Assistance		
93.586	D	371,806	State Court Improvement Program		
		<u>707,321</u>	Total — N. C. Administrative Office of the Courts		
<u>N. C. Department of Administration</u>					
14.401	D	247,725	Fair Housing Assistance Program - State and Local		
14.855	D	3,020,210	Section 8 Rental Voucher Program		
14.857	D	2,176	Section 8 Rental Certificate Program		
17.251	D	191,097	Native American Employment and Training Programs		
23.001	D	413,948	Appalachian Regional Development (See individual Appalachian Programs)		
39.003	D	4,089,575	Donation of Federal Surplus Personal Property		
66.606	D	50,583	Surveys, Studies, Investigations and Special Purpose Grants		
81.041	D	4,659,129	State Energy Program		
84.044	D	222,232	TRIO - Talent Search		
84.240	D	182,401	Program of Protection and Advocacy of Individual Rights		
84.343	D	8,308	Assistive Technology: State Grants for Protection and Advocacy		
93.138	D	441,113	Protection and Advocacy for Individuals with Mental Illness		
93.630	D	635,335	Developmental Disabilities Basic Support and Advocacy Grants		
96.009	D	62,884	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries		
		<u>14,226,716</u>	Total — N. C. Department of Administration		
<u>N. C. Department of Agriculture</u>					
10	D	792,710	U.S. Department of Agriculture		
10.025	D	1,599,207	Plant and Animal Disease, Pest Control, and Animal Care		
10.153	D	56,279	Market News		
10.156	D	25,000	Federal-State Marketing Improvement Program		
10.162	D	23,326	Inspection Grading and Standardization		
10.250	D	232,358	Agricultural and Rural Economic Research		
10.475	D	3,010,439	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.550	D	39,970,380	Food Donation		
10.560	D	384,483	State Administrative Expenses for Child Nutrition		
10.565	D	60,476	Commodity Supplemental Food Program		
10.567	D	64,220	Food Distribution Program on Indian Reservations		
10.568	D	1,517,066	Emergency Food Assistance Program (Administrative Costs)		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.652	D	24,455	Forestry Research		
15.615	D	92,781	Cooperative Endangered Species Conservation Fund		
66.500	D	720,698	Environmental Protection Consolidated Research		
		<u>48,573,878</u>	Total — N. C. Department of Agriculture		
<u>N. C. Department of Commerce</u>					
10.250	D	110,924	Agricultural and Rural Economic Research		
12.610	D	11,669	Joint Land Use Studies		
14.228	D	44,923,748	Community Development Block Grants/State's Program		
17.207	D	7,109	Employment Service		
17.249	D	400,609	Employment Services and Job Training Pilots - Demonstrations and Research		
17.250	D	(9,761)	Job Training Partnership Act		
17.253	D	11,108,908	Welfare-to-Work Grants to States and Localities		
17.255	D	25,698,198	Workforce Investment Act		
17.258	D	7,876,522	WIA Adult Program		
17.259	D	8,812,194	WIA Youth Activities		
17.260	D	10,124,673	WIA Dislocated Workers		
20.700	D	374,405	Pipeline Safety		
23.011	D	893,695	Appalachian State Research, Technical Assistance, and Demonstration Projects		
		<u>110,332,893</u>	Total — N. C. Department of Commerce		
<u>N. C. Department of Community Colleges</u>					
84.002	D	14,346,640	Adult Education - State Grant Program		
93.859	D	28,576	Pharmacology, Physiology, and Biological Chemistry Research		
		<u>14,375,216</u>	Total — N. C. Department of Community Colleges		
<u>N. C. Department of Correction</u>					
16.572	D	3,398,709	State Criminal Alien Assistance Program		
16.586	D	9,719,900	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
84.331	D	510,453	Grants to States for Incarcerated Youth Offenders		
		<u>13,629,062</u>	Total — N. C. Department of Correction		
<u>N. C. Department of Crime Control and Public Safety</u>					
12.400	D	12,840,860	Military Construction, National Guard		
12.401	D	8,128,548	National Guard Military Operations and Maintenance (O&M) Projects		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16	D	246,021	U.S. Department of Justice		
16.007	D	929,107	State Domestic Preparedness Equipment Support Program		
16.523	D	7,747,102	Juvenile Accountability Incentive Block Grants		
16.540	D	1,868,303	Juvenile Justice and Delinquency Prevention - Allocation to States		
16.548	D	634,345	Title V - Delinquency Prevention Program		
16.549	D	346,662	Part E - State Challenge Activities		
16.550	D	289,922	State Justice Statistics Program for Statistical Analysis Centers		
16.575	D	9,789,083	Crime Victim Assistance		
16.576	D	1,065,082	Crime Victim Compensation		
16.579	D	11,420,482	Byrne Formula Grant Program		
16.588	D	2,944,821	Violence Against Women Formula Grants		
16.589	D	110,148	Rural Domestic Violence and Child Victimization Enforcement Grant Program		
16.590	D	101,752	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.592	D	753,135	Local Law Enforcement Block Grants Program		
16.593	D	1,224,904	Residential Substance Abuse Treatment for State Prisoners		
16.607	D	268,191	Bulletproof Vest Partnership Program		
16.710	D	1,750,980	Public Safety Partnership and Community Policing Grants		
16.712	D	1,147,575	Police Corps		
20.703	D	332,101	Interagency Hazardous Materials Public Sector Training and Planning Grants		
83.011	D	13,829	Hazardous Materials Training Program for Implementation of the Superfund Amendment and Reauthorization Act (SARA) of 1986		
83.105	D	153,992	Community Assistance Program - State Support Services Element (CAP-SSSE)		
83.536	D	432,286	Flood Mitigation Assistance		
83.543	D	(290,545)	Individual and Family Grants		
83.544	D	52,659,210	Public Assistance Grants		
83.545	D	1,938,562	Disaster Housing Program		
83.548	D	90,133,760	Hazard Mitigation Grant		
83.552	D	3,432,958	Emergency Management Performance Grants		
93.643	D	313,638	Children's Justice Grants to States		
		<u>212,726,814</u>	Total — N. C. Department of Crime Control and Public Safety		

N. C. Department of Cultural Resources

12	D	2,030	U.S. Department of Defense
15.904	D	878,581	Historic Preservation Fund Grants-In-Aid
15.925	D	15,000	National Maritime Heritage Grants

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.926	D	2,001	American Battlefield Protection		
45.007	D	639,006	Promotion of the Arts - Partnership Agreements		
45.026	D	66,545	Promotion of the Arts - Leadership Initiatives		
45.149	D	58,957	Promotion of the Humanities - Division of Preservation and Access		
45.310	D	3,720,107	State Library Program		
89.001	D	5,100	National Archives Reference Services - Historical Research		
89.003	D	17,401	National Historical Publications and Records Grants		
		<u>5,404,728</u>	Total — N. C. Department of Cultural Resources		

N. C. Department of Environment and Natural Resources

10.652	D	999	Forestry Research		
10.664	D	4,472,278	Cooperative Forestry Assistance		
11	D	65,100	U.S. Department of Commerce		
11	I	33,000	U.S. Department of Commerce	SA-01-03-NC	S Atlantic Fishery Mgmt Cncl
11.405	D	10,000	Anadromous Fish Conservation Act Program		
11.407	D	114,274	Interjurisdictional Fisheries Act of 1986		
11.419	D	2,200,456	Coastal Zone Management Administration Awards		
11.420	D	809,905	Coastal Zone Management Estuarine Research Reserves		
11.434	D	121,339	Cooperative Fishery Statistics		
11.474	D	268,236	Atlantic Coastal Fisheries Cooperative Management Act		
11.477	D	30,310	Fisheries Disaster Relief		
14.246	D	36,258	Community Development Block Grants/Economic Development Initiative		
15.605	D	1,344,750	Sport Fish Restoration		
15.608	D	27,836	Fish and Wildlife Management Assistance		
15.614	D	1,567,436	Coastal Wetlands Planning, Protection and Restoration Act		
15.616	D	14,683	Clean Vessel Act		
15.808	D	237,514	U.S. Geological Survey: Research and Data Acquisition		
15.809	D	28,340	National Spatial Data Infrastructure Cooperative Agreements Program		
15.916	D	289,641	Outdoor Recreation - Acquisition, Development and Planning		
43.002	D	8,125	Technology Transfer		
45.301	D	101,953	Institute of Museum and Library Services		
66.001	D	1,711,467	Air Pollution Control Program Support		
66.032	D	99,132	State Indoor Radon Grants		
66.419	D	3,388,726	Water Pollution Control - State and Interstate Program Support		
66.432	D	3,316,742	State Public Water System Supervision		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.433	D	79,113	State Underground Water Source Protection		
66.454	D	205,104	Water Quality Management Planning		
66.456	D	315,339	National Estuary Program		
66.458	D	67,467,477	Capitalization Grants for State Revolving Funds		
66.460	D	2,395,719	Nonpoint Source Implementation Grants		
66.461	D	402,397	Wetlands Protection - Development Grants		
66.463	D	406,205	Water Quality Cooperative Agreements		
66.468	D	28,997,551	Capitalization Grants for Drinking Water State Revolving Fund		
66.470	D	1,865,026	Hardship Grants Program for Rural Communities		
66.600	D	68,627	Environmental Protection Consolidated Grants - Program Support		
66.606	D	853,691	Surveys, Studies, Investigations and Special Purpose Grants		
66.607	D	10,000	Training and Fellowships for the Environmental Protection Agency		
66.708	D	130,454	Pollution Prevention Grants Program		
66.801	D	1,632,428	Hazardous Waste Management State Program Support		
66.802	D	1,097,009	Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements		
66.804	D	168,101	State and Tribal Underground Storage Tanks Program		
66.805	D	2,498,509	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	36,726	Solid Waste Management Assistance		
66.809	D	474,994	Superfund State and Indian Tribe Core Program - Cooperative Agreements		
66.810	D	258	CEPP Technical Assistance Grants Program		
81.105	D	7,256	National Industrial Competitiveness through Energy, Environment, and Economics		
93	D	187,322	U.S. Department of Health and Human Services		
93.197	D	757,097	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention		
		<u>130,354,903</u>	Total — N. C. Department of Environment and Natural Resources		

N. C. Department of Environment and Natural Resources - Wildlife

10.652	D	43,750	Forestry Research
11.472	D	50,000	Unallied Science Program
15	D	1,086,092	U.S. Department of the Interior
15.605	D	2,657,532	Sport Fish Restoration
15.611	D	4,403,643	Wildlife Restoration
15.612	D	431,118	Endangered Species Conservation
15.614	D	1,663	Coastal Wetlands Planning, Protection and Restoration Act
15.616	D	8,250	Clean Vessel Act

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.623	D	320,060	North American Wetlands Conservation Fund		
15.625	D	40,892	Wildlife Conservation and Restoration		
20.005	D	1,016,126	Boating Safety Financial Assistance		
		<u>10,059,126</u>	Total — N. C. Department of Environment and Natural Resources - Wildlife		

N. C. Department of Health and Human Services

10.551	D	511,559,987	Food Stamps		
10.557	D	101,964,490	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	67,217,343	Child and Adult Care Food Program		
10.559	D	4,861,670	Summer Food Service Program for Children		
10.560	D	1,875,295	State Administrative Expenses for Child Nutrition		
10.561	D	54,578,596	State Administrative Matching Grants for Food Stamp Program		
10.570	D	3,442,371	Nutrition Services Incentive		
10.572	D	317,966	WIC Farmers' Market Nutrition Program (FMNP)		
10.574	D	21,802	Team Nutrition Grants		
14.231	D	2,278,487	Emergency Shelter Grants Program		
14.238	D	152,479	Shelter Plus Care		
14.241	D	1,104,628	Housing Opportunities for Persons with AIDS		
16.727	D	524,656	Enforcing Underage Drinking Laws Program		
17.235	D	2,155,319	Senior Community Service Employment Program		
17.249	D	108,171	Employment Services and Job Training Pilots - Demonstrations and Research		
66.701	D	69,188	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	221,899	TSCA Title IV State Lead Grants - Certification of Lead-Based Paint Professionals		
81.042	D	2,472,997	Weatherization Assistance for Low-Income Persons		
84.126	D	68,773,603	Rehabilitation Services - Vocational Rehabilitation Grants to States		
84.161	D	222,112	Rehabilitation Services - Client Assistance Program		
84.169	D	454,599	Independent Living - State Grants		
84.177	D	277,288	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		
84.181	D	10,125,850	Special Education - Grants for Infants and Families with Disabilities		
84.186	D	1,849,873	Safe and Drug-Free Schools and Communities - State Grants		
84.187	D	978,413	Supported Employment Services for Individuals with Severe Disabilities		
84.224	D	574,283	Assistive Technology		
84.265	D	211,091	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training		
93.003	D	5,326	Public Health and Social Services Emergency Fund		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.006	D	159,357	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	194,250	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation		
93.042	D	259,171	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals		
93.043	D	518,307	Special Programs for The Aging - Title III, Part D - Disease Prevention and Health Promotion Services		
93.044	D	10,522,618	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		
93.045	D	11,311,486	Special Programs for the Aging - Title III, Part C - Nutrition Services		
93.048	D	257,432	Special Programs for the Aging - Title IV - and Title II Discretionary Projects		
93.051	D	116,757	Alzheimer's Disease Demonstration Grants to States		
93.052	D	2,041,885	National Family Caregiver Support		
93.104	D	2,999,555	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		
93.110	D	229,513	Maternal and Child Health Federal Consolidated Programs		
93.116	D	1,979,333	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.119	D	80,455	Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - Technical Assistance Centers for Evaluation		
93.127	D	133,098	Emergency Medical Services for Children		
93.130	D	268,120	Primary Care Services - Resource Coordination and Development		
93.136	D	753,089	Injury Prevention and Control Research and State and Community Based Programs		
93.150	D	383,546	Projects for Assistance in Transition from Homelessness (PATH)		
93.161	D	65,333	Health Program for Toxic Substances and Disease Registry		
93.165	D	22,935	Grants for State Loan Repayment		
93.197	D	10,540	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
93.217	D	6,245,511	Family Planning - Services		
93.230	D	2,402,654	Consolidated Knowledge Development and Application (KD&A) Program		
93.234	D	132,657	Traumatic Brain Injury - State Demonstration Grant Program		
93.235	D	1,151,876	Abstinence Education		
93.241	D	396,895	State Rural Hospital Flexibility Program		
93.246	D	1,046,479	Health Centers Grants for Migrant and Seasonal Farmworkers		
93.251	D	64,751	Universal Newborn Hearing Screening		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.252	D	673,099	Community Access Program		
93.268	D	29,673,957	Immunization Grants		
93.283	D	7,617,557	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.556	D	5,662,542	Promoting Safe and Stable Families		
93.558	D	281,299,738	Temporary Assistance for Needy Families		
93.560	D	(545,866)	Family Support Payments to States - Assistance Payments		
93.563	D	77,202,880	Child Support Enforcement		
93.566	D	2,702,993	Refugee and Entrant Assistance - State Administered Programs		
93.568	D	30,178,795	Low-Income Home Energy Assistance		
93.569	D	14,241,419	Community Services Block Grant		
93.570	D	13,941	Community Services Block Grant - Discretionary Awards		
93.571	D	88,418	Community Services Block Grant Discretionary Awards - Community Food and Nutrition		
93.575	D	130,449,259	Child Care and Development Block Grant		
93.576	D	456,363	Refugee and Entrant Assistance - Discretionary Grants		
93.584	D	228,048	Refugee and Entrant Assistance - Targeted Assistance		
93.585	D	1,096,515	Empowerment Zones Program		
93.590	D	347,184	Community-Based Family Resource and Support Grants		
93.596	D	105,503,383	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.597	D	113,243	Grants to States for Access and Visitation Programs		
93.600	D	149,270	Head Start		
93.603	D	953,169	Adoption Incentive Payments		
93.630	D	1,686,772	Developmental Disabilities Basic Support and Advocacy Grants		
93.631	D	107,319	Developmental Disabilities Projects of National Significance		
93.645	D	7,662,869	Child Welfare Services - State Grants		
93.658	D	68,184,522	Foster Care - Title IV-E		
93.659	D	17,493,863	Adoption Assistance		
93.667	D	52,869,738	Social Services Block Grant		
93.669	D	537,167	Child Abuse and Neglect State Grants		
93.671	D	1,781,034	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes		
93.674	D	2,152,354	Chafee Foster Care Independent Living		
93.767	D	76,111,441	State Children's Insurance Program		
93.773	D	5,092,230	Medicare - Hospital Insurance		
93.777	D	4,496,754	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	4,333,712,969	Medical Assistance Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.779	D	253,526	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.913	D	69,158	Grants to States for Operation of Offices of Rural Health		
93.917	D	17,574,318	HIV Care Formula Grants		
93.919	D	4,736,200	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		
93.926	D	1,641,085	Healthy Start Initiative		
93.940	D	3,849,051	HIV Prevention Activities - Health Department Based		
93.941	D	148,656	HIV Demonstration, Research, Public and Professional Education Projects		
93.944	D	372,308	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,326,513	Assistance Programs for Chronic Disease Prevention and Control		
93.958	D	9,505,934	Block Grants for Community Mental Health Services		
93.959	D	35,296,796	Block Grants for Prevention and Treatment of Substance Abuse		
93.977	D	3,733,684	Preventive Health Services - Sexually Transmitted Diseases Control Grants		
93.982	D	(304,747)	Mental Health Disaster Assistance and Emergency Mental Health		
93.988	D	752,031	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		
93.990	D	3,689	National Health Promotion		
93.991	D	4,551,873	Preventive Health and Health Services Block Grant		
93.994	D	13,905,568	Maternal and Child Health Services Block Grant to the States		
94.011	D	529,672	Foster Grandparent Program		
96.001	D	45,229,953	Social Security - Disability Insurance		
96.007	D	177,423	Social Security - Research and Demonstration		
96.008	D	160,210	Social Security - Benefits Planning, Assistance, and Outreach Program		
99	D	309,394	Other Federal Assistance		
		<u>6,285,964,619</u>	Total — N. C. Department of Health and Human Services		
<u>N. C. Department of Insurance</u>					
14.171	D	302,971	Manufactured Home Construction and Safety Standards		
83	D	145,167	Federal Emergency Management Agency		
83.009	D	50,000	National Fire Academy Training Assistance		
93.779	D	321,640	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
		<u>819,778</u>	Total — N. C. Department of Insurance		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>N. C. Department of Justice</u>					
16	D	203,316	U.S. Department of Justice		
16.004	D	148,425	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training		
16.580	D	3,283,945	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.580	I	76,172	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	1999DDBXK011	Dare America
93.775	D	1,318,251	State Medicaid Fraud Control Units		
		<u>5,030,109</u>	Total — N. C. Department of Justice		
<u>N. C. Department of Labor</u>					
17.005	D	127,725	Compensation and Working Conditions		
17.503	D	5,064,874	Occupational Safety and Health - State Program		
17.504	D	1,056,685	Consultation Agreements		
17.600	D	127,418	Mine Health and Safety Grants		
		<u>6,376,702</u>	Total — N. C. Department of Labor		
<u>N. C. Department of Public Instruction</u>					
10.553	D	51,939,299	School Breakfast Program		
10.555	D	174,713,984	National School Lunch Program		
10.556	D	172,952	Special Milk Program for Children		
10.560	D	1,221,056	State Administrative Expenses for Child Nutrition		
12	D	106,675	U.S. Department of Defense		
45.310	D	2,017	State Library Program		
84	D	2,612	U.S. Department of Education		
84.010	D	168,779,473	Title 1 Grants to Local Education Agencies		
84.011	D	6,640,191	Migrant Education - State Grant Program		
84.013	D	1,153,016	Title 1 Program for Neglected and Delinquent Children		
84.027	D	151,952,987	Special Education - Grants to States		
84.048	D	28,681,858	Vocational Education - Basic Grants to States		
84.162	D	2,224,171	Immigrant Education		
84.173	D	11,570,039	Special Education - Preschool Grants		
84.185	D	940,500	Byrd Honors Scholarships		
84.186	D	7,546,676	Safe and Drug-Free Schools and Communities - State Grants		
84.194	D	136,138	Bilingual Education Support Services		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.196	D	661,164	Education for Homeless Children and Youth		
84.213	D	4,246,307	Even Start - State Educational Agencies		
84.215	D	40,412	Fund for the Improvement of Education		
84.243	D	2,851,099	Tech-Prep Education		
84.249	D	3,874	Foreign Languages Assistance		
84.276	D	4,640,762	Goals 2000 - State and Local Education Systemic Improvement Grants		
84.281	D	9,254,105	Eisenhower Professional Development State Grants		
84.282	D	5,169,879	Charter Schools		
84.287	D	183	Twenty-First Century Community Learning Centers		
84.298	D	10,321,493	Innovative Education Program Strategies		
84.318	D	8,158,759	Technology Literacy Challenge Fund Grants		
84.323	D	934,759	Special Education - State Program Improvement Grants for Children with Disabilities		
84.326	D	91,040	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	169,316	Advanced Placement Incentive Program		
84.332	D	3,203,009	Comprehensive School Reform Demonstration		
84.336	D	2,123,462	Teacher Quality Enhancement Grants		
84.338	D	5,675,746	Reading Excellence		
84.340	D	31,803,399	Class Size Reduction		
84.348	D	2,604,981	Title I Accountability Grants		
84.352	D	428,497	School Renovation Grants		
93.938	D	695,042	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
94.004	D	476,791	Learn and Serve America-School and Community Based Programs		
		<u>701,337,723</u>	Total — N. C. Department of Public Instruction		
<u>N. C. Department of Transportation</u>					
20.106	D	9,140,208	Airport Improvement Program		
20.205	D	907,722,538	Highway Planning and Construction		
20.218	D	4,486,617	National Motor Carrier Safety		
20.219	D	1,056,280	Recreational Trails Program		
20.308	D	1,685,338	Local Rail Freight Assistance		
20.500	D	1,628,200	Federal Transit - Capital Investment Grants		
20.505	D	648,533	Federal Transit - Metropolitan Planning Grants		
20.509	D	11,247,331	Formula Grants for Other Than Urbanized Areas		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.516	D	124,204	Job Access - Reverse Commute		
20.600	D	4,766,471	State and Community Highway Safety		
20.601	D	944,817	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants		
20.602	D	215,449	Occupant Protection		
20.603	D	315,581	Federal Highway Safety Data Improvements Incentive Grants		
20.604	D	4,090,564	Safety Incentive Grants for Use of Seatbelts		
20.605	D	4,720,652	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
		<u>952,792,783</u>	Total — N. C. Department of Transportation		
<u>N. C. Employment Security Commission</u>					
17	D	42,035	U.S. Department of Labor		
17	I	833	U.S. Department of Labor	0-2050-50-9900	Pee Dee
17	I	569	U.S. Department of Labor	0-2050-50-9900	Pee Dee
17	I	14,990	U.S. Department of Labor	1-2050-45-9900	Mid Carolina
17.002	D	2,244,236	Labor Force Statistics		
17.207	D	26,874,982	Employment Service		
17.225	D	1,489,043,019	Unemployment Insurance		
17.245	D	27,695,338	Trade Adjustment Assistance - Workers		
17.253	I	9,981	Welfare-to-Work Grants to States and Localities	0-3590-55-9900	Southwestern
17.253	I	24,213	Welfare-to-Work Grants to States and Localities	1-3590-55-9900	Southwestern
17.258	I	(11,968)	WIA Adult Program	0-2020-28-9900	Region Q
17.258	I	(3,489)	WIA Adult Program	0-2020-28-9900	Region Q
17.258	I	145	WIA Adult Program	0-2020-29-9900	Mountain Area
17.258	I	13,549	WIA Adult Program	0-2020-33-9900	Cape Fear
17.258	I	(2,484)	WIA Adult Program	0-2020-35-9900	City of Durham
17.258	I	19,603	WIA Adult Program	0-2020-36-9900	Centralina
17.258	I	(700)	WIA Adult Program	0-2020-40-9900	Eastern Carolina
17.258	I	938	WIA Adult Program	0-2020-41-9900	Gaston
17.258	I	3,448	WIA Adult Program	0-2020-44-9900	Lumber River
17.258	I	47,362	WIA Adult Program	0-2020-44-9900	Lumber River
17.258	I	3,835	WIA Adult Program	0-2020-44-9900	Lumber River
17.258	I	9,126	WIA Adult Program	0-2020-45-9900	Mid-Carolina
17.258	I	2,549	WIA Adult Program	0-2020-50-9900	Pee Dee
17.258	I	4,260	WIA Adult Program	0-2020-50-9900	Pee Dee
17.258	I	1,914	WIA Adult Program	0-2020-55-9900	Southwestern

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	(36)	WIA Adult Program	0-2020-56-9900	Western Piedmont
17.258	I	343	WIA Adult Program	0-2020-56-9900	Western Piedmont
17.258	I	1,174	WIA Adult Program	0-2020-58-9900	Regional Partnership
17.258	I	12,482	WIA Adult Program	1-2020-29-9900	Mountain Area
17.258	I	289,092	WIA Adult Program	1-2020-33-9900	Cape Fear
17.258	I	89,204	WIA Adult Program	1-2020-35-9900	City of Durham
17.258	I	419,102	WIA Adult Program	1-2020-36-9900	Centralina
17.258	I	231,510	WIA Adult Program	1-2020-37-9900	City of Charlotte
17.258	I	94,626	WIA Adult Program	1-2020-40-9900	Eastern Carolina
17.258	I	144,777	WIA Adult Program	1-2020-44-9900	Lumber River
17.258	I	851,276	WIA Adult Program	1-2020-44-9900	Lumber River
17.258	I	187,884	WIA Adult Program	1-2020-44-9900	Lumber River
17.258	I	76,755	WIA Adult Program	1-2020-45-9900	Mid-Carolina
17.258	I	70,618	WIA Adult Program	1-2020-50-9900	Pee Dee
17.258	I	259,572	WIA Adult Program	1-2020-50-9900	Pee Dee
17.258	I	251,824	WIA Adult Program	1-2020-55-9900	Southwestern
17.258	I	54,703	WIA Adult Program	1-2020-58-9900	Regional Partnership
17.259	I	25,112	WIA Youth Activities	0-2040-37-9900	City of Charlotte
17.259	I	12,725	WIA Youth Activities	0-2040-43-9900	Kerr Tar
17.259	I	2,117	WIA Youth Activities	0-2040-45-9900	Mid Carolina
17.259	I	424	WIA Youth Activities	0-2040-45-9900	Mid Carolina
17.259	I	5,051	WIA Youth Activities	0-2040-45-9900	Mid Carolina
17.259	I	895	WIA Youth Activities	0-2040-45-9900	Mid Carolina
17.259	I	2,051	WIA Youth Activities	0-2040-58-9900	Regional Partnership
17.259	I	241	WIA Youth Activities	0-2040-58-9900	Regional Partnership
17.259	I	1	WIA Youth Activities	0-2040-58-9900	Regional Partnership
17.259	I	15,310	WIA Youth Activities	1-2041-45-9900	Mid Carolina
17.259	I	25,902	WIA Youth Activities	1-2041-45-9900	Mid Carolina
17.259	I	16,176	WIA Youth Activities	1-2041-45-9900	Mid Carolina
17.259	I	8,218	WIA Youth Activities	1-2041-45-9900	Mid Carolina
17.259	I	9,242	WIA Youth Activities	1-2041-58-9900	Regional Partnership
17.259	I	11,591	WIA Youth Activities	1-2041-58-9900	Regional Partnership
17.259	I	10,595	WIA Youth Activities	1-2041-58-9900	Regional Partnership
17.259	I	4,246	WIA Youth Activities	1-2041-58-9900	Regional Partnership
17.260	I	(7,908)	WIA Dislocated Workers	0-2030-28-9900	Region Q

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	(7,902)	WIA Dislocated Workers	0-2030-28-9900	Region Q
17.260	I	145	WIA Dislocated Workers	0-2030-29-9900	Mountain Area
17.260	I	5,829	WIA Dislocated Workers	0-2030-33-9900	Cape Fear
17.260	I	1,444	WIA Dislocated Workers	0-2030-35-9900	City of Durham
17.260	I	76,274	WIA Dislocated Workers	0-2030-36-9900	Centralina
17.260	I	16,968	WIA Dislocated Workers	0-2030-37-9900	Charlotte
17.260	I	2,323	WIA Dislocated Workers	0-2030-40-9900	Eastern Carolina
17.260	I	9,635	WIA Dislocated Workers	0-2030-43-9900	Kerr Tar
17.260	I	454	WIA Dislocated Workers	0-2030-44-9900	Lumber River
17.260	I	14,163	WIA Dislocated Workers	0-2030-44-9900	Lumber River
17.260	I	7,021	WIA Dislocated Workers	0-2030-44-9900	Lumber River
17.260	I	6,672	WIA Dislocated Workers	0-2030-45-9900	Mid-Carolina
17.260	I	9,595	WIA Dislocated Workers	0-2030-50-9900	Pee Dee
17.260	I	862	WIA Dislocated Workers	0-2030-50-9900	Pee Dee
17.260	I	4,307	WIA Dislocated Workers	0-2030-55-9900	Southwestern
17.260	I	(36)	WIA Dislocated Workers	0-2030-56-9900	Western Piedmont
17.260	I	343	WIA Dislocated Workers	0-2030-56-9900	Western Piedmont
17.260	I	539	WIA Dislocated Workers	0-2030-58-9900	Regional Partnership
17.260	I	12,489	WIA Dislocated Workers	1-2020-29-9900	Mountain Area
17.260	I	22,809	WIA Dislocated Workers	1-2020-33-9900	Cape Fear
17.260	I	20,066	WIA Dislocated Workers	1-2020-33-9900	Cape Fear
17.260	I	130,430	WIA Dislocated Workers	1-2020-33-9900	Cape Fear
17.260	I	143,169	WIA Dislocated Workers	1-2020-35-9900	City of Durham
17.260	I	835,985	WIA Dislocated Workers	1-2020-36-9900	Centralina
17.260	I	663,652	WIA Dislocated Workers	1-2020-37-9900	City of Charlotte
17.260	I	372,287	WIA Dislocated Workers	1-2020-40-9900	Eastern Carolina
17.260	I	384,504	WIA Dislocated Workers	1-2020-43-9900	Kerr Tar
17.260	I	68,047	WIA Dislocated Workers	1-2020-44-9900	Lumber River
17.260	I	434,850	WIA Dislocated Workers	1-2020-44-9900	Lumber River
17.260	I	119,482	WIA Dislocated Workers	1-2020-44-9900	Lumber River
17.260	I	122,023	WIA Dislocated Workers	1-2020-45-9900	Mid Carolina
17.260	I	81,489	WIA Dislocated Workers	1-2020-50-9900	Pee Dee
17.260	I	150,753	WIA Dislocated Workers	1-2020-50-9900	Pee Dee
17.260	I	491,925	WIA Dislocated Workers	1-2020-55-9900	Southwestern
17.260	I	107,677	WIA Dislocated Workers	1-2020-58-9900	Regional Partnership

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	41,704	WIA Dislocated Workers	N/A	Charlotte Mecklenburg
17.801	D	1,671,231	Disabled Veterans' Outreach Program		
17.804	D	2,416,590	Local Veterans' Employment Representative Program		
84.346	I	203,435	Occupational and Employment Information State Grants	E9483936	Basic Assist Grant
		<u>1,557,858,412</u>	Total — N. C. Employment Security Commission		
<u>N. C. Office of Administrative Hearings</u>					
30	D	16,500	Equal Employment Opportunity Commission		
		<u>16,500</u>	Total — N. C. Office of Administrative Hearings		
<u>N.C. Office of Juvenile Justice</u>					
16.203	D	4,901	Sex Offender Management Discretionary Grant		
16.580	D	2,412,930	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
		<u>2,417,831</u>	Total — N.C. Office of Juvenile Justice		
<u>N. C. Office of the Governor</u>					
94.003	D	302,843	State Commissions		
94.004	D	147,254	Learn and Serve America-School and Community Based Programs		
94.006	D	2,697,913	AmeriCorps		
94.007	D	185,066	Planning and Program Development Grants		
94.009	D	139,968	Training and Technical Assistance		
		<u>3,473,044</u>	Total — N. C. Office of the Governor		
<u>N. C. School of Science and Mathematics</u>					
43	D	28,146	National Aeronautics and Space Administration		
84	D	1,565,851	U.S. Department of Education		
		<u>1,593,997</u>	Total — N. C. School of Science and Mathematics		
		<u>10,078,072,155</u>	Total — Primary Government		

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For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Component Units</i>					
<i>University of North Carolina System:</i>					
<u>Appalachian State University</u>					
10	D	30,887	U.S. Department of Agriculture		
10.652	D	168	Forestry Research		
11.609	D	25,225	Measurement and Engineering Research and Standards		
14	D	70,154	U.S. Department of Housing and Urban Development		
15	D	16,880	U.S. Department of the Interior		
15.808	D	2,248	U.S. Geological Survey - Research and Data Acquisition		
16.710	D	20,205	Public Safety Partnership and Community Policing Grants		
23	I	1,498	Appalachian Regional Commission	5-59332	East Tennessee State University
43	D	49,327	National Aeronautics and Space Administration		
47	D	60,867	National Science Foundation		
47	I	836	National Science Foundation	5-59012	Association of American Geographers
47	I	2,214	National Science Foundation	5-59053	Association of American Geographers
47	I	8,933	National Science Foundation	5-59077	Association of American Geographers
47	I	885	National Science Foundation	SBR-9809245	Georgia State University
47	I	2,350	National Science Foundation	USSSP-0126	Ohio State University
47.049	D	138,896	Mathematical and Physical Sciences		
47.050	D	202,590	Geosciences		
47.050	I	373	Geosciences	SSSP418926-BA223	Texas A&M Research Center
47.070	D	1,075	Computer and Information Science and Engineering		
47.070	I	962	Computer and Information Science and Engineering	RR171-027/4184197	University of Georgia
47.075	D	26,698	Social, Behavioral, and Economic Sciences		
47.076	D	141,211	Education and Human Resources		
47.076	I	13,524	Education and Human Resources	5-59043	Louisiana State University
64	D	1,073	U.S. Department of Veterans Affairs		
84	I	10,632	U.S. Department of Education	5-59051	Shodor Education Foundation
84	I	13,456	U.S. Department of Education	GM10020	University of Virginia
84.007	D	216,739	Federal Supplemental Educational Opportunity Grants		
84.032	D	18,065,965	Federal Family Education Loans		
84.033	D	485,120	Federal Work-Study Program		
84.038	D	4,195,861	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	251,042	TRIO - Student Support Services		
84.047	D	432,779	TRIO - Upward Bound		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	4,432,265	Federal Pell Grant Program		
84.158	D	(48)	Secondary Education and Transitional Services for Youth with Disabilities		
84.287	I	23,442	Twenty-First Century Community Learning Centers	5-58014	Wilkes Co. Schools
84.324	D	292,940	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities		
84.334	D	231,415	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.342	D	453,569	Preparing Tomorrow's Teachers to Use Technology		
93.395	I	16,031	Cancer Treatment Research	5-59350	Duke University
94.006	D	1,994	AmeriCorps		
		29,942,281	Total — Appalachian State University		

East Carolina University

10.206	D	4,999	Grants for Agricultural Research - Competitive Research Grants		
10.217	D	3,457	Higher Education Challenge Grants		
10.220	D	7,500	Higher Education Multicultural Scholars Program		
10.564	D	536	Nutrition Education and Training Program		
11.303	D	1,187	Economic Development - Technical Assistance		
11.429	D	33,043	Marine Sanctuary Program		
11.430	D	26,123	Undersea Research		
11.440	D	2,429	Environmental Sciences, Applications, Data, and Education		
11.441	D	4,486	Regional Fishery Management Councils		
11.473	D	5,044	Coastal Services Center		
11.478	D	2,906	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
12.107	I	8,751	Navigation Projects	750263 US	Radian International
12.300	D	447,850	Basic and Applied Scientific Research		
12.300	I	10,575	Basic and Applied Scientific Research	2500-047-LO	Univ. of South Florida
12.420	D	255,692	Military Medical Research and Development		
12.420	I	45,773	Military Medical Research and Development	N/AG2-1345	Columbia University
12.431	D	5,040	Basic Scientific Research		
12.431	I	4	Basic Scientific Research	DAAG559810468	Acad of Applied Science
12.431	I	132,304	Basic Scientific Research	DAMD1798C804	LSU-Health Sci Ctr
12.609	D	31,975	Selected Reserve Educational Assistance Program		
12.901	D	39,080	Mathematical Sciences Grants Program		
12.910	I	131,216	Research and Technology Development	AF987005	HPS Simulations
15.600	D	9,600	Andromous Fish Conservation		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.602	D	700	Conservation Law Enforcement Training Assistance		
15.808	D	28,885	U.S. Geological Survey: Research and Data Acquisition		
15.904	D	172,625	Historic Preservation Fund Grants-In-Aid		
15.915	D	50,588	Technical Preservation Services		
16.540	I	7,649	Juvenile Justice and Delinquency Prevention - Allocation to States	7098/9025	Nat Children's Alliance
16.585	D	1,095	Drug Court Discretionary Grant Program		
16.710	D	63,219	Public Safety Partnership and Community Policing Grants		
19.405	D	58,192	College and University Partnerships Program		
20.600	I	1,218	State and Community Highway Safety	PO3000001915	University of Michigan
43.001	D	196,258	Aerospace Education Services Program		
43.001	I	60	Aerospace Education Services Program	9880-99-015	Science Systems Applications
45.149	D	1,660	Promotion of the Humanities - Division of Preservation and Access		
47.049	D	5,595	Mathematical and Physical Sciences		
47.049	I	27,798	Mathematical and Physical Sciences	500-3664-1	Purdue University
47.049	I	16	Mathematical and Physical Sciences	SA00011005	University of Arkansas
47.050	D	50,696	Geosciences		
47.050	I	8,462	Geosciences	OCE-9320477	Texas A&M
47.070	D	414,631	Computer and Information Science and Engineering		
47.070	I	2,517	Computer and Information Science and Engineering	P342A990509A	Shodor Edu Foundation
47.073	D	24,939	Science and Technology Centers		
47.074	D	95,817	Biological Sciences		
47.074	I	9,861	Biological Sciences	DEB-0080381	University of Virginia
47.074	I	10,492	Biological Sciences	DEB-0080381	University of Virginia
47.074	I	12,853	Biological Sciences	DEB0108575	San Diego State Univ.
47.075	D	135,067	Social, Behavioral, and Economic Sciences		
47.076	D	22,697	Education and Human Resources		
47.076	I	17,670	Education and Human Resources	19347-545408	Virginia Polytechnic
47.078	D	34,261	Polar Programs		
47.707	D	4,354	High Bandwidth Connection to the NC Research and Education Network		
66.500	I	46,860	Environmental Protection Consolidated Research	ESI-9911558	Penn State University
66.607	D	3,082	Training and Fellowships for the Environmental Protection Agency		
66.950	I	1,037	Environmental Education and Training Program	U82/CCU018832	AEHAP
81.049	D	61,224	Office of Science Financial Assistance Program		
82.010	D	108,329	College and University Partnerships Program		
84.007	D	761,460	Federal Supplemental Educational Opportunity Grants		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.021	D	2,561	International Overseas - Group Projects Abroad		
84.029	D	14,429	Special Education - Personnel Development and Parent Training		
84.032	D	16,864,642	Federal Family Education Loans		
84.033	D	636,698	Federal Work-Study Program		
84.038	D	10,806,447	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	9,853,447	Federal Pell Grant Program		
84.129	D	105,764	Rehabilitation Long-Term Training		
84.188	I	14	Drug-Free Schools and Communities - Regional Centers	RD-99-CO0094	Higher Education Ctr
84.325	D	318,478	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.339	D	227,027	Learning Anytime Anywhere Partnerships		
93.110	I	10,367	Maternal and Child Health Federal Consolidated Programs	H30MC0002212	Wake Forest Univ/Som
93.113	D	119,485	Biological Response to Environmental Health Hazards		
93.115	I	2,786	Biometry and Risk Estimation - Health Risks from Environmental Exposures	NIEHS NO1-ES-85433	Coda, Inc.
93.192	D	210,537	Quentin N. Burdick Programs for Rural Interdisciplinary Training		
93.211	D	44,310	Rural Telemedicine Grants		
93.262	D	109,617	Occupational Safety and Health Research Grants		
93.263	D	55,617	Occupational Safety and Health - Training Grants		
93.273	D	346,801	Alcohol Research Programs		
93.279	D	8,641	Drug Abuse Research Programs		
93.299	D	263	Advanced Nurse Education		
93.342	D	287,061	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	75,373	Advanced Education Nursing Traineeships		
93.359	D	585	Basic Nurse Education and Practice Grants		
93.364	D	215,083	Nursing Student Loans		
93.371	D	1,503,727	Biomedical Technology		
93.395	D	3,806	Cancer Treatment Research		
93.395	I	1,042	Cancer Treatment Research	5U10CA12027-22	University of Pittsburgh
93.395	I	343	Cancer Treatment Research	5U10CA12027-22	University of Pittsburgh
93.395	I	40	Cancer Treatment Research	5U10CA12027-24	University of Pittsburgh
93.395	I	791	Cancer Treatment Research	CALGB99ANC05	University of Chicago-Calgb
93.395	I	3,753	Cancer Treatment Research	U10CA12027/37377	NSABP
93.395	I	53	Cancer Treatment Research	U10CA30969	University of South Carolina
93.395	I	8,338	Cancer Treatment Research	U10CA30969	Pediatric Oncology Group

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.396	D	74,823	Cancer Biology Research		
93.399	I	18	Cancer Control	5U10CA37377-11	Univ of Pittsburgh
93.399	I	30,276	Cancer Control	U10CA12027	NSABP
93.399	I	25,308	Cancer Control	U10CA37377	NSABP
93.399	I	10,120	Cancer Control	U10CA37377	NSABP
93.399	I	12,128	Cancer Control	U10CA81851	Wake Forest Univ/Som
93.821	D	197,075	Cell Biology and Biophysics Research		
93.821	I	1	Cell Biology and Biophysics Research	303-4761	Duke University
93.837	D	309,578	Heart and Vascular Diseases Research		
93.837	I	168,995	Heart and Vascular Diseases Research	5R01HL57354-03	Duke University
93.837	I	1,433	Heart and Vascular Diseases Research	N01-HC-35130	University of Texas
93.837	I	3,541	Heart and Vascular Diseases Research	R01-HL-48159	Columbia University
93.838	D	62,369	Lung Diseases Research		
93.838	I	33,333	Lung Diseases Research	5R01HL52146-08	OSU
93.839	I	59,030	Blood Diseases and Resources Research	2U01HL52193-06A1	Med College of GA.
93.839	I	6,298	Blood Diseases and Resources Research	2U01HL52193-06A1	Med College of GA.
93.846	D	189,942	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	24	Arthritis, Musculoskeletal and Skin Diseases Research	N01-ES-45376	Coda, Inc.
93.847	D	703,579	Diabetes, Endocrinology and Metabolism Research		
93.847	I	22,774	Diabetes, Endocrinology and Metabolism Research	R01DK529901	Univ of California
93.848	D	14,933	Digestive Diseases and Nutrition Research		
93.853	I	37,079	Extramural Research Programs in the Neurosciences and Neurological Disorders	UO1 NS40069-01A2	Children's Hospital
93.854	D	136,492	Biological Basis Research in the Neurosciences		
93.856	D	1,006,217	Microbiology and Infectious Diseases Research		
93.866	D	87,576	Aging Research		
93.868	D	2,061	Anterior Segment Diseases Research		
93.879	D	44,724	Medical Library Assistance		
93.884	D	129,515	Grants for Residency Training in General Internal Medicine and/or General Pediatrics		
93.895	D	215,901	Grants for Faculty Development in Family Medicine		
93.896	D	146,136	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/ General Pediatrics)		
93.910	D	12,209	Family and Community Violence Prevention Program		
93.925	D	111,855	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.928	I	127	Special Projects of National Significance	SC-KRSA-1032	Duke University
93.963	D	13,482	Graduate Programs in Health Administration		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.984	D	234,694	Academic Administrative Units in Primary Care		
94.005	D	108,859	Learn and Serve America-Higher Education		
		49,701,868	Total — East Carolina University		
Elizabeth City State University					
10.217	I	3,217	Higher Education Challenge Grants	2001-38411-10760	VPI and State University
11.440	D	10,000	Environmental Sciences, Applications, Data, and Education		
11.481	D	18,212	Educational Partnership Program		
12.300	D	761,671	Basic and Applied Scientific Research		
14.169	D	9,325	Housing Counseling Assistance Program		
14.237	D	279,419	Historically Black Colleges and Universities Program		
20.107	D	30	Airway Science		
20.215	I	1,721	Highway Training and Education	DTFH61-01-X-00097	South Carolina State Univ
20.215	I	29,712	Highway Training and Education	DTFH61-99-X-00013	South Carolina State Univ
43.001	D	270,078	Aerospace Education Services Program		
43.001	I	510	Aerospace Education Services Program	N/AG5-9388	University of Alabama
47.076	D	96,048	Education and Human Resources		
47.076	I	6,395	Education and Human Resources	DTD 4/25/01	Univ of Alabama-Birm
47.076	I	11,137	Education and Human Resources	HRD 0116000	Virginia Union University
81.049	D	217,983	Office of Science Financial Assistance Program		
84	D	25,451	U.S. Department of Education		
84.007	D	436,880	Federal Supplemental Educational Opportunity Grants		
84.031	D	1,584,537	Higher Education - Institutional Aid		
84.033	D	247,304	Federal Work-Study Program		
84.038	D	969,710	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	257,182	TRIO - Student Support Services		
84.044	D	291,220	TRIO - Talent Search		
84.047	D	368,941	TRIO - Upward Bound		
84.063	D	3,583,352	Federal Pell Grant Program		
84.120	D	98,349	Minority Science and Engineering Improvement		
84.120	I	1,195	Minority Science and Engineering Improvement	P120A990058	Norfolk State Univ
84.217	D	234,137	TRIO - McNair Post-Baccalaureate Achievement		
84.268	D	4,482,172	Federal Direct Student Loans		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.325	D	103,005	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
93.865	D	55,215	Center for Research for Mothers and Children		
		<u>14,454,108</u>	Total — Elizabeth City State University		
<u>Fayetteville State University</u>					
14	D	172,801	U.S. Department of Housing and Urban Development		
17	I	11,289	U.S. Department of Labor	N/A	Cumberland County
43	D	47,146	National Aeronautics and Space Administration		
43	I	135,935	National Aeronautics and Space Administration	N/A	University of Alabama
47	D	656,203	National Science Foundation		
59	D	23,954	Small Business Administration		
81.047	D	20,462	Pre-Freshman Enrichment		
84	I	50,545	U.S. Department of Education	N/A	Vanderbilt University
84.007	D	265,530	Federal Supplemental Educational Opportunity Grants		
84.033	D	832,403	Federal Work-Study Program		
84.038	D	2,846,710	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	268,859	TRIO - Student Support Services		
84.044	D	189,428	TRIO - Talent Search		
84.047	D	168,556	TRIO - Upward Bound		
84.063	D	5,876,030	Federal Pell Grant Program		
84.066	D	292,760	TRIO - Educational Opportunity Centers		
84.268	D	8,048,242	Federal Direct Student Loans		
84.334	D	480,720	Gaining Early Awareness and Readiness for Undergraduate Programs		
93	I	14,269	U.S. Department of Health and Human Services	N/A	NCAA
93.178	D	135,333	Nursing Workforce Diversity		
93.375	D	179,583	Minority Biomedical Research Support		
		<u>20,716,758</u>	Total — Fayetteville State University		
<u>North Carolina Agricultural & Technical State University</u>					
10	D	523,770	U.S. Department of Agriculture		
10	I	34,778	U.S. Department of Agriculture	00-52100-9616NCAT	Alabama A&M University
10	I	19,122	U.S. Department of Agriculture	01-155-UNC-GSA-LS-001	Signal Corporation
10	I	8,362	U.S. Department of Agriculture	01-155-UNC-GSA-LS-002	Signal Corporation
10	I	808	U.S. Department of Agriculture	AG'MT DATED 2/9/99	Virginia State University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10	I	34,578	U.S. Department of Agriculture	RD309-031/5493833	University of Georgia
10	I	3,640	U.S. Department of Agriculture	RE675-107/22795777	University of Georgia
10.200	D	6,859	Grants for Agricultural Research, Special Research Grants		
10.200	I	1,622	Grants for Agricultural Research, Special Research Grants	RD309-019/2401464	University of Georgia
10.205	D	934,422	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	D	43,716	Grants for Agricultural Research - Competitive Research Grants		
10.216	D	336,817	1890 Institution Capacity Building Grants		
10.217	I	7,776	Higher Education Challenge Grants	4-64670-01-283	University of Kentucky
10.302	D	8,300	Initiative for Future Agriculture and Food Systems		
10.302	I	190	Initiative for Future Agriculture and Food Systems	332.77-02.448	Tennessee State University
10.302	I	6,072	Initiative for Future Agriculture and Food Systems	332.77-02.532	Tennessee State University
10.303	D	317	Integrated Programs		
10.500	D	1,293,386	Cooperative Extension Service		
10.500	I	3,323	Cooperative Extension Service	TCE 622640-14	Texas A&M University
10.652	D	(352)	Forestry Research		
10.905	D	40,068	Plant Materials for Conservation		
10.960	D	456,782	Technical Agricultural Assistance		
10.961	D	19,365	Scientific Cooperation and Research		
10.962	D	10,878	International Training - Foreign Participant		
11	I	2,766	U.S. Department of Commerce	CR-19070-425215	Virginia Tech University
11	I	39,313	U.S. Department of Commerce	RD309-022/409054	University of Georgia
12	D	1,063,306	U.S. Department of Defense		
12	I	(801)	U.S. Department of Defense	3428 SPL 48	E Systems
12	I	67,426	U.S. Department of Defense	3-45231-7810	University of New Mexico
12	I	263	U.S. Department of Defense	3-9RU-8199S-000	Research Triangle Institute
12	I	7,234	U.S. Department of Defense	421-20-06	Iowa State University
12	I	(1,888)	U.S. Department of Defense	9720384	Northrop Grunman Corporation
12	I	18,745	U.S. Department of Defense	979104	Northrop Grunman Corporation
12	I	26,911	U.S. Department of Defense	B1U441808	Rockwell International
12	I	28,898	U.S. Department of Defense	CL#30 21530 014 62112	Tuskegee University
12	I	54,884	U.S. Department of Defense	CR-4776-430675	Virginia Polytechnical Institute
12	I	31,434	U.S. Department of Defense	DAAH04-95-1-0369	Tuskegee University
12	I	7,906	U.S. Department of Defense	DAAL01 96 2 0003	Rockwell International
12	I	88,743	U.S. Department of Defense	DAAL01 96 2 0003	Rockwell International
12	I	(1,938)	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International

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For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	45,596	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12	I	1,242	U.S. Department of Defense	NCA&STU/02/6113	Kevric Company
12.300	D	462,080	Basic and Applied Scientific Research		
12.431	D	37,764	Basic Scientific Research		
12.630	D	339,030	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	158,314	Air Force Defense Research Sciences Program		
12.901	D	15,000	Mathematical Sciences Grants Program		
14	D	405,230	U.S. Department of Housing and Urban Development		
14.237	D	18,749	Historically Black Colleges and Universities Program		
20	D	477,157	U.S. Department of Transportation		
20	I	2,112	U.S. Department of Transportation	00-NCA&T-R-S1	University of Tennessee
20	I	165	U.S. Department of Transportation	02-447398-NSTI-NCA&T-NC	South Carolina State University
20	I	26,668	U.S. Department of Transportation	437-25-46	Iowa State University
20	I	17,085	U.S. Department of Transportation	99-NCA&T-E1 TASK ORDER 1	University of Tennessee
20	I	26,948	U.S. Department of Transportation	DTFH6199X00013	South Carolina State University
43	D	1,872,170	National Aeronautics and Space Administration		
43	I	147,334	National Aeronautics and Space Administration	3-19511-7810	University of New Mexico
43	I	1,860	National Aeronautics and Space Administration	960524	Jet Propulsion Laboratories
43	I	(4,364)	National Aeronautics and Space Administration	960524	Jet Propulsion Laboratories
43	I	32,669	National Aeronautics and Space Administration	96-1492	Jet Propulsion Laboratories
43	I	70,150	National Aeronautics and Space Administration	AGREEMENT NO: N-20-633-55	Georgia Institute of Technology
43	I	39,489	National Aeronautics and Space Administration	LETTER DATED 4/6/01	Qem Network
43	I	8,500	National Aeronautics and Space Administration	LETTER DATED 8/14/01	United Negro College Fund
43	I	8,500	National Aeronautics and Space Administration	LETTER DATED 8/14/01	United Negro College Fund
43	I	8,500	National Aeronautics and Space Administration	LETTER DATED 8/14/01	United Negro College Fund
43	I	47,943	National Aeronautics and Space Administration	N/A	NACME
43	I	39,401	National Aeronautics and Space Administration	N/A	NACME
43	I	43	National Aeronautics and Space Administration	N/ASA-TPSU-NCATSU-943-1283	Penn State University
43	I	85,044	National Aeronautics and Space Administration	NCC5-515	Nat Assoc For Equal Oportunity
43	I	61,017	National Aeronautics and Space Administration	NRA-OEOP-1	Jet Propulsion Laboratories
43	I	19,727	National Aeronautics and Space Administration	RH7-129175	Lockheed Martin
47	D	1,895,401	National Science Foundation		
47	I	528	National Science Foundation	98-E-14	University of Utah
47	I	181,871	National Science Foundation	CR 19070 427756	Virginia Polytechnical Institute
47	I	36,765	National Science Foundation	CR 19070 427756	Virginia Polytechnical Institute

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47	I	112,788	National Science Foundation	CR 19070 427756	Virginia Polytechnical Institute
47	I	35,688	National Science Foundation	SUBAGREEMENT DATE 1/12/99	Polytechnical University
47	I	10,400	National Science Foundation	SUBCONTRACT DATED 10/6/97	University of Florida
47.041	D	1,296,326	Engineering Grants		
47.041	I	133,933	Engineering Grants	0918890	University of Florida
47.041	I	5,276	Engineering Grants	AGREEMENT NO: 070233	University of Southern California
47.049	D	122,139	Mathematical and Physical Sciences		
47.049	I	18,418	Mathematical and Physical Sciences	AGREEMENT DATED 9/25/2000	Hampton University
47.050	D	89,278	Geosciences		
47.070	D	220,582	Computer and Information Science and Engineering		
47.070	I	56,047	Computer and Information Science and Engineering	01 SC NSF 1011	Duke University
47.075	D	14,888	Social, Behavioral, and Economic Sciences		
47.076	D	342,802	Education and Human Resources		
47.076	I	386	Education and Human Resources	AGREEMENT NO: RSC02014	Univ of Dayton Research Institute
66	D	19,307	Environmental Protection Agency		
66.500	I	5,747	Environmental Protection Consolidated Research	1811-NCU-EPA-6373	Penn State University
81	D	175,407	U.S. Department of Energy		
81	I	21,198	U.S. Department of Energy	01-134	Erda
81	I	36,253	U.S. Department of Energy	02C0004201	Southeast University
81	I	385	U.S. Department of Energy	22B-99189C WORK RELE X-03	Lockheed Martin
81	I	(470)	U.S. Department of Energy	2905-93-0216	Sandia National Laboratory
81	I	2,815	U.S. Department of Energy	4000002053	UT Battelle
81	I	12,334	U.S. Department of Energy	4000005517	UT Battelle
81	I	709	U.S. Department of Energy	A0-0954	Sandia National Laboratory
81	I	1	U.S. Department of Energy	BD-2173	Sandia National Laboratory
81	I	62,648	U.S. Department of Energy	DSP-90-10-668-012	Clark Atlanta University
81	I	1,094	U.S. Department of Energy	MOU	Worcester Polytechnical
81	I	7,985	U.S. Department of Energy	SURA-96D1805	Southeast University
81	I	1,962	U.S. Department of Energy	XCX-7-16469-01	National Renewable Energy Lab
81.049	D	200,992	Office of Science Financial Assistance Program		
81.049	I	(2,530)	Office of Science Financial Assistance Program	UF-EIES-9909002-NCA	University of Florida
81.087	I	20,767	Renewable Energy Research and Development	AGREEMENT DATED 4/16/01	University of Central Florida
81.089	D	66,271	Fossil Energy Research and Development		
84	D	871,296	U.S. Department of Education		
84	I	(12)	U.S. Department of Education	5-34236	University of Virginia

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84	I	10,176	U.S. Department of Education	5-34334	University of Virginia
84	I	(1,159)	U.S. Department of Education	H325D980050	University of Virginia
84.007	D	462,522	Federal Supplemental Educational Opportunity Grants		
84.031	D	2,110,677	Higher Education - Institutional Aid		
84.033	D	385,758	Federal Work-Study Program		
84.037	D	10,228	Federal Perkins Loan Cancellations		
84.038	D	2,214,565	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	272,513	TRIO - Student Support Services		
84.047	D	389,072	TRIO - Upward Bound		
84.063	D	8,830,826	Federal Pell Grant Program		
84.120	D	171,615	Minority Science and Engineering Improvement		
84.200	D	237,796	Graduate Assistance in Areas of National Need		
84.217	D	213,004	TRIO - McNair Post-Baccalaureate Achievement		
84.268	D	25,818,250	Federal Direct Student Loans		
84.325	D	167,443	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.326	I	51,941	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	5-34373	University of Virginia
84.342	D	166,876	Preparing Tomorrow's Teachers to Use Technology		
93	D	15,508	U.S. Department of Health and Human Services		
93	I	10,372	U.S. Department of Health and Human Services	1 H39 OT 00077-01	Carolina Donor Services
93	I	29,773	U.S. Department of Health and Human Services	12-ALX54-01	Georgia State University
93	I	61,332	U.S. Department of Health and Human Services	FCVP 00-07-123	Central State University
93	I	5,100	U.S. Department of Health and Human Services	LETTER DATED 9/11/2000	NCAA
93	I	(293)	U.S. Department of Health and Human Services	MMV008-03	Central State University
93	I	61,034	U.S. Department of Health and Human Services	NYS PF 205	NCAA
93	I	1,000	U.S. Department of Health and Human Services	NYS PF02-205	NCAA
93.114	I	(948)	Applied Toxicological Research and Testing	1-65U-6382	Research Triangle Institute
93.375	D	153,886	Minority Biomedical Research Support		
93.592	D	69,344	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants		
93.864	D	20,307	Population Research		
93.880	D	176,384	Minority Access to Research Careers		
93.910	I	139,934	Family and Community Violence Prevention Program	FCVP-00-08-123	Central State University
99	D	163,000	Other Federal Assistance		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
99	I	70,323	Other Federal Assistance	AGREEMENT HNEA0098001500	United Negro College Fund
99	I	8,116	Other Federal Assistance	CR-19070-425215	Virginia Tech University
99	I	34,529	Other Federal Assistance	RC710-013/409254	University of Georgia
		<u>58,307,403</u>	Total — North Carolina Agricultural & Technical State University		
<u>North Carolina Central University</u>					
11.552	D	40,294	Technology Opportunities		
12.431	D	122,596	Basic Scientific Research		
12.901	D	2,245	Mathematical Sciences Grants Program		
14.237	D	198,410	Historically Black Colleges and Universities Program		
15.808	D	61,616	U.S. Geological Survey: Research and Data Acquisition		
17.235	D	218,064	Senior Community Service Employment Program		
43.001	D	14,256	Aerospace Education Services Program		
45.201	D	22,927	Arts and Artifacts Indemnity		
47.049	D	35,235	Mathematical and Physical Sciences		
47.076	D	20,000	Education and Human Resources		
66.500	D	13,365	Environmental Protection Consolidated Research		
66.607	D	66,131	Training and Fellowships for the Environmental Protection Agency		
81	D	8,720	U.S. Department of Energy		
81.049	D	55,555	Office of Science Financial Assistance Program		
81.087	D	10,112	Renewable Energy Research and Development		
84.007	D	900,603	Federal Supplemental Educational Opportunity Grants		
84.031	D	2,964,430	Higher Education - Institutional Aid		
84.032	D	138,404	Federal Family Education Loans		
84.033	D	574,776	Federal Work-Study Program		
84.038	D	5,909,902	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	6,700,302	Federal Pell Grant Program		
84.246	D	36,359	Rehabilitation Short-Term Training		
84.268	D	28,304,261	Federal Direct Student Loans		
84.325	D	93,856	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.336	D	606,126	Teacher Quality Enhancement Grants		
84.342	D	218,934	Preparing Tomorrow's Teachers to Use Technology		
93	D	8,050	U.S. Department of Health and Human Services		
93.178	D	(5,439)	Nursing Workforce Diversity		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.230	D	59,488	Consolidated Knowledge Development and Application (KD&A) Program		
93.273	D	419,157	Alcohol Research Programs		
93.277	D	454,128	Career Development Awards		
93.279	D	142,267	Drug Abuse Research Programs		
93.364	D	31,166	Nursing Student Loans		
93.375	D	318,806	Minority Biomedical Research Support		
93.393	D	435,036	Cancer Cause and Prevention Research		
93.395	D	3,885	Cancer Treatment Research		
93.600	D	155,295	Head Start		
93.822	D	97,297	Health Careers Opportunity Program		
93.837	D	680,663	Heart and Vascular Diseases Research		
93.854	D	46,972	Biological Basis Research in the Neurosciences		
93.880	D	198,637	Minority Access to Research Careers		
93.925	D	203,531	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>50,586,418</u>	Total — North Carolina Central University		
<u>North Carolina School of the Arts</u>					
84.007	D	50,581	Federal Supplemental Educational Opportunity Grants		
84.032	D	4,338	Federal Family Education Loans		
84.033	D	41,696	Federal Work-Study Program		
84.038	D	2,013,604	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	326,163	Federal Pell Grant Program		
84.268	D	2,730,365	Federal Direct Student Loans		
		<u>5,166,747</u>	Total — North Carolina School of the Arts		
<u>North Carolina State University</u>					
10	D	168,730	U.S. Department of Agriculture		
10	I	1,000	U.S. Department of Agriculture	00-38500-8992	South Reg Aqua Ctr
10	I	38,985	U.S. Department of Agriculture	4.25/00	Adec
10	I	12,083	U.S. Department of Agriculture	72890	Univ of Tennessee
10	I	95,600	U.S. Department of Agriculture	911403 740050	Ohio State Univ.
10	I	16,596	U.S. Department of Agriculture	98-38411-6564	Louisiana St. Univ.
10	I	57,784	U.S. Department of Agriculture	99-1197	Agdia Inc.
10	I	2,101	U.S. Department of Agriculture	99-38500-7373	South Reg Aqua Ctr
10	I	1,220	U.S. Department of Agriculture	99-38500-7375	South Reg Aqua Ctr

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10	I	80,869	U.S. Department of Agriculture	ACES/ASATP-YD-10	Auburn University
10	I	30,168	U.S. Department of Agriculture	CR-19071-428902	Va. Polytech. Inst.
10	I	5,693	U.S. Department of Agriculture	L71660	Univ of Florida
10	I	4,108	U.S. Department of Agriculture	L72017	Univ of Florida
10	I	1,000	U.S. Department of Agriculture	L72018	Univ of Florida
10	I	6,996	U.S. Department of Agriculture	L72019	Univ of Florida
10	I	2,751	U.S. Department of Agriculture	L72026	Univ of Florida
10	I	4,048	U.S. Department of Agriculture	L72317	Univ of Florida
10	I	2,196	U.S. Department of Agriculture	L72333	Univ of Florida
10	I	750	U.S. Department of Agriculture	L75144	Univ of Florida
10	I	290	U.S. Department of Agriculture	L77219	Univ of Florida
10	I	14,746	U.S. Department of Agriculture	N/A	CAP
10	I	7,227	U.S. Department of Agriculture	N/A	Emory University
10	I	4,770	U.S. Department of Agriculture	N/A	National Plant Board
10	I	55,142	U.S. Department of Agriculture	N/A	Natl Dairy Prb
10	I	225	U.S. Department of Agriculture	P.O. #L46328	Univ of Florida
10	I	17,806	U.S. Department of Agriculture	R564482	Rutgers University
10	I	8,811	U.S. Department of Agriculture	RD309-032/1575607	Univ of Georgia
10	I	77,657	U.S. Department of Agriculture	RD309-036/1789747	Univ of Georgia
10	I	24,243	U.S. Department of Agriculture	RF00908498 #741927	Ohio State Univ.
10	I	598	U.S. Department of Agriculture	S98012	Univ of Florida
10	I	30,801	U.S. Department of Agriculture	Z3730-01 MEMO-02	Univ of Tennessee
10.001	D	1,344,173	Agricultural Research - Basic and Applied Research		
10.025	D	428,537	Plant and Animal Disease, Pest Control, and Animal Care		
10.025	I	4,560	Plant and Animal Disease, Pest Control, and Animal Care	903-38-5101	Louisiana St. Univ.
10.200	D	2,846,451	Grants for Agricultural Research, Special Research Grants		
10.200	I	70,296	Grants for Agricultural Research, Special Research Grants	00-38500-8992	South Reg Aqua Ctr
10.200	I	(58)	Grants for Agricultural Research, Special Research Grants	37055-6132	Cornell University
10.200	I	3,753	Grants for Agricultural Research, Special Research Grants	38791-6362	Cornell University
10.200	I	34,354	Grants for Agricultural Research, Special Research Grants	457-2001555	Clemson University
10.200	I	2,000	Grants for Agricultural Research, Special Research Grants	L62253	Univ of Florida
10.200	I	4,000	Grants for Agricultural Research, Special Research Grants	L62287	Univ of Florida
10.200	I	801	Grants for Agricultural Research, Special Research Grants	L65274	Univ of Florida
10.200	I	(1,154)	Grants for Agricultural Research, Special Research Grants	L65275	Univ of Florida
10.200	I	3,577	Grants for Agricultural Research, Special Research Grants	L65361	Univ of Florida

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10.200	I	7,951	Grants for Agricultural Research, Special Research Grants	L66135	Univ of Florida
10.200	I	488	Grants for Agricultural Research, Special Research Grants	L66274	Univ of Florida
10.200	I	476	Grants for Agricultural Research, Special Research Grants	L68843	Univ of Florida
10.200	I	13,692	Grants for Agricultural Research, Special Research Grants	L72329	Univ of Florida
10.200	I	557	Grants for Agricultural Research, Special Research Grants	P. O. #56303	Univ of Florida
10.200	I	5,511	Grants for Agricultural Research, Special Research Grants	RD309-028/4183357	Univ of Georgia
10.200	I	92,085	Grants for Agricultural Research, Special Research Grants	RD309-032/1575597	Univ of Georgia
10.200	I	4,520	Grants for Agricultural Research, Special Research Grants	RD309-032/1575647	Univ of Georgia
10.200	I	9,986	Grants for Agricultural Research, Special Research Grants	RD309-036/1789677	Univ of Georgia
10.200	I	26,462	Grants for Agricultural Research, Special Research Grants	RD309-036/1789767	Univ of Georgia
10.200	I	5,696	Grants for Agricultural Research, Special Research Grants	RD309-036/1789777	Univ of Georgia
10.200	I	11,369	Grants for Agricultural Research, Special Research Grants	REQ. NO. R521879	Rutgers University
10.200	I	57,508	Grants for Agricultural Research, Special Research Grants	S99012	Univ of Florida
10.200	I	18,985	Grants for Agricultural Research, Special Research Grants	S99014	Univ of Florida
10.200	I	26,086	Grants for Agricultural Research, Special Research Grants	SC000869-1-1	Univ of Florida
10.202	D	795,792	Cooperative Forestry Research		
10.203	D	4,748,889	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.206	D	2,377,940	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	10,648	Grants for Agricultural Research - Competitive Research Grants	416-43-09	Iowa State Univ.
10.206	I	8,264	Grants for Agricultural Research - Competitive Research Grants	GC02100-Z2094	Montana State Univ.
10.206	I	350	Grants for Agricultural Research - Competitive Research Grants	PO# Y712508	Univ of Arizona
10.206	I	1,395	Grants for Agricultural Research - Competitive Research Grants	RC294-228/5493963	Univ of Georgia
10.206	I	15,863	Grants for Agricultural Research - Competitive Research Grants	SUBCONTRACT #0001	Warren Wilson Coll.
10.207	D	206,097	Animal Health and Disease Research		
10.210	D	220,571	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.212	I	18,751	Small Business Innovation Research	2001-01	Fins Technology LLC
10.217	D	108,568	Higher Education Challenge Grants		
10.217	I	1,035	Higher Education Challenge Grants	RF00906808 #741528	Ohio State Univ.
10.219	D	(3,811)	Biotechnology Risk Assessment Research		
10.224	D	415,114	Fund for Rural America - Research, Education, and Extension Activities		
10.302	D	1,029,445	Initiative for Future Agriculture and Food Systems		
10.302	I	309	Initiative for Future Agriculture and Food Systems	588-75582072002739	Clemson University
10.302	I	12,407	Initiative for Future Agriculture and Food Systems	CR-19071-428950	Va. Polytech. Inst.
10.302	I	35,792	Initiative for Future Agriculture and Food Systems	H4086181501	Univ of Minnesota
10.302	I	226,284	Initiative for Future Agriculture and Food Systems	K002253-01	Univ of California

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.303	D	418,031	Integrated Programs		
10.303	I	3,968	Integrated Programs	1327 424107	Rutgers University
10.303	I	22,506	Integrated Programs	416-30-01	Iowa State Univ.
10.303	I	96,523	Integrated Programs	450140-10	Texas A & M Univ.
10.303	I	30,854	Integrated Programs	517-70342072002109	Clemson University
10.303	I	79	Integrated Programs	586-75572072002775	Clemson University
10.303	I	60,698	Integrated Programs	SC000453-1-1	Univ of Florida
10.303	I	53,839	Integrated Programs	SC000453-1-5	Univ of Florida
10.500	D	13,437,078	Cooperative Extension Service		
10.500	I	38,740	Cooperative Extension Service	421-55000208	Univ of Minnesota
10.500	I	37,103	Cooperative Extension Service	99-EYAR-1-0601	Univ of Kentucky
10.500	I	788	Cooperative Extension Service	LWF 63-121-16803	Univ of Nebraska
10.500	I	3,612	Cooperative Extension Service	LWF 63-121-16804	Univ of Nebraska
10.500	I	21,624	Cooperative Extension Service	RE675-107/2279567	Univ of Georgia
10.500	I	9,437	Cooperative Extension Service	TCE622640-9	Texas A&M Univ.
10.652	D	907,427	Forestry Research		
10.664	D	3,870	Cooperative Forestry Assistance		
10.902	D	1,811	Soil and Water Conservation		
10.904	D	3,738	Watershed Protection and Flood Prevention		
10.912	D	2,346	Environmental Quality Incentives Program		
10.961	D	43,649	Scientific Cooperation and Research		
10.962	D	22,421	International Training - Foreign Participant		
11	I	21,613	U.S. Department of Commerce	1266	Rutgers University
11	I	94,629	U.S. Department of Commerce	1-52U-6972-002	Res. Triangle Inst.
11	I	29,910	U.S. Department of Commerce	4542186	Univ of Puerto Rico
11	I	(919)	U.S. Department of Commerce	CMRC-99-NRDE-0300A	Perry Institute
11	I	586	U.S. Department of Commerce	N/A	Cummins Engine Co.
11.113	I	1,730,382	ITA Special Projects	99-27-07400	Clemson University
11.113	I	70,987	ITA Special Projects	NTC SUBAGREEMENT	Clemson University
11.113	I	125,994	ITA Special Projects	NTC SUBAGREEMENT/8	Clemson University
11.113	I	688,112	ITA Special Projects	NTC SUBAGREEMENT/9	Clemson University
11.417	D	1,819,906	Sea Grant Support		
11.426	D	253,632	Financial Assistance for National Centers for Coastal Ocean Science		
11.430	I	11,437	Undersea Research	CMRC-00-NRDE-0301C	Perry Institute
11.440	D	20,875	Environmental Sciences, Applications, Data, and Education		

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11.455	D	5,241	Cooperative Science and Education Program		
11.457	D	96,913	Chesapeake Bay Studies		
11.468	D	150,343	Applied Meteorological Research		
11.473	I	119,682	Coastal Services Center	N/A06OCO373-001	Waterstone Enterpri.
11.478	D	545,833	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.609	D	76,298	Measurement and Engineering Research and Standards		
11.611	D	2,733,351	Manufacturing Extension Partnership		
12	D	188,507	U.S. Department of Defense		
12	I	(2,150)	U.S. Department of Defense	01-155	Univ of Illinois
12	I	267,002	U.S. Department of Defense	01-28	Univ of California
12	I	4,850	U.S. Department of Defense	01505-3	TRC Garrow Assoc.
12	I	249,514	U.S. Department of Defense	020100072	Concurrent Tech Co
12	I	(16,432)	U.S. Department of Defense	12/13/99 RES AGREE	Kyma Technology Inc
12	I	26,534	U.S. Department of Defense	150-1947A	New York State Univ
12	I	1,686	U.S. Department of Defense	240-29-3260 TAYLOR	Sceee Services Corp.
12	I	64,693	U.S. Department of Defense	527826-05	Stevens Inst of Tech
12	I	69,529	U.S. Department of Defense	98-76019-A	Advance. Tech. Mat.
12	I	6,311	U.S. Department of Defense	99-15	Univ of California
12	I	261,095	U.S. Department of Defense	B09360065	Honeywell Int L
12	I	63,029	U.S. Department of Defense	GC-3291-044-01-009	Geo-Centers Inc.
12	I	19,615	U.S. Department of Defense	N/A	Hexatech Inc.
12	I	(14)	U.S. Department of Defense	N/A	Nitronex Corporation
12	I	(161)	U.S. Department of Defense	N/A	PTS Company
12	I	2,579	U.S. Department of Defense	N/A	Sittel Corporation
12	I	102,492	U.S. Department of Defense	R13535-41600001	Rice University
12	I	76,731	U.S. Department of Defense	SC0244000004/NCSU1	Mission Res. Corp.
12.002	D	(2,359)	Procurement Technical Assistance for Business Firms		
12.300	D	5,825,519	Basic and Applied Scientific Research		
12.300	I	5,620	Basic and Applied Scientific Research	02-197	Univ of Illinois
12.300	I	(2,490)	Basic and Applied Scientific Research	8200008072	Northrop Grumman
12.300	I	56,609	Basic and Applied Scientific Research	B428160	Univ of Delaware
12.300	I	113,748	Basic and Applied Scientific Research	PO# 10173846	Univ of California
12.300	I	(650)	Basic and Applied Scientific Research	USM-0225010102-110	Univ of S. Miss.
12.420	D	27,566	Military Medical Research and Development		
12.420	I	16,227	Military Medical Research and Development	DAMD17-01-1-0811	Rush-Presbyterian-St

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12.420	I	22,271	Military Medical Research and Development	DS623	Duke University
12.431	D	3,909,998	Basic Scientific Research		
12.431	I	145,941	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	176,708	Basic Scientific Research	73279-01	Univ of North Texas
12.431	I	4,085	Basic Scientific Research	SUBGRANT 1109 1110	Acad. of Appl D Sci.
12.431	I	33,498	Basic Scientific Research	TCN 00131 DO 0634	Battelle Columbs Div
12.431	I	44,180	Basic Scientific Research	TCN 00138 DO 641	Battelle Columbs Div
12.431	I	(602)	Basic Scientific Research	TCN: 97-184	Battelle Columbs Div
12.630	D	59,113	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	38,450	Basic, Applied, and Advanced Research in Science and Engineering	01-SC-AFO-1019	Duke University
12.630	I	83,983	Basic, Applied, and Advanced Research in Science and Engineering	F003525	Univ of Michigan
12.800	D	1,526,485	Air Force Defense Research Sciences Program		
12.800	I	23,819	Air Force Defense Research Sciences Program	1017809/21719/1	New York State Univ
12.800	I	158,283	Air Force Defense Research Sciences Program	14761-S2	Vanderbilt Univ.
12.800	I	9,444	Air Force Defense Research Sciences Program	RF014A-01	Oregon State Univ.
12.901	D	1,188,421	Mathematical Sciences Grants Program		
12.910	D	963,109	Research and Technology Development		
12.910	I	49,948	Research and Technology Development	171102	Boston University
12.910	I	59,274	Research and Technology Development	2135-NCSU-DOD-8916	Penn State Univ
14.227	I	(1,827)	Community Development Block Grants/Special Purpose Grants/Technical Assistance Program	CDWS-NC-98-009	Triangle J Coun Govt
14.516	D	10,000	Doctoral Dissertation Research Grants		
15	D	325,271	U.S. Department of the Interior		
15.611	I	149,099	Wildlife Restoration	050-00-000249	Puerto Rico Dept. Nr
15.615	D	10,783	Cooperative Endangered Species Conservation Fund		
15.615	I	2,739	Cooperative Endangered Species Conservation Fund	050-00-000282	Puerto Rico Dept. Nr
15.617	D	11,967	Wildlife Conservation and Appreciation		
15.805	D	80,598	Assistance to State Water Resources Research Institutes		
15.808	D	711,757	U.S. Geological Survey: Research and Data Acquisition		
15.916	D	246,454	Outdoor Recreation - Acquisition, Development and Planning		
15.976	D	99,216	Migratory Bird Banding and Data Analysis		
16	D	228,316	U.S. Department of Justice		
16	I	18,000	U.S. Department of Justice	N/A	Michael S. Scott
16	I	10,345	U.S. Department of Justice	N/A	Perf
16.560	I	11,777	National Institute of Justice Research, Evaluation, and Development Project Grants	1-81U-7864	Res. Triangle Inst.

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20	D	220,049	U.S. Department of Transportation		
20	I	(395)	U.S. Department of Transportation	00-NCSU-R-S2	Univ of Tennessee
20	I	44,502	U.S. Department of Transportation	033-7338-479	Natl Easter Seal Soc
20	I	30,748	U.S. Department of Transportation	12153-01.01	Univ of Tennessee
20	I	6,195	U.S. Department of Transportation	656-0162-1	Purdue University
20	I	13,163	U.S. Department of Transportation	99-NCSU-E1	Univ of Tennessee
20	I	62,114	U.S. Department of Transportation	HR 10-59(A)	Nat L Acad. of Sci.
20	I	75,896	U.S. Department of Transportation	S900193	Texas A&M Found.
20.109	D	8	Air Transportation Centers of Excellence		
20.701	D	846,791	University Transportation Centers Program		
20.701	I	38,224	University Transportation Centers Program	NCHRP PROJ. 25-24	Vanasse Hangen Brust
43.001	D	2,216,610	Aerospace Education Services Program		
43.001	I	65,645	Aerospace Education Services Program	00-1472	Taitech Inc.
43.001	I	17,392	Aerospace Education Services Program	1115 G BB723	Univ of California
43.001	I	13,576	Aerospace Education Services Program	1225355	Cal. Inst. of Tech.
43.001	I	176,224	Aerospace Education Services Program	633614-176576	Howard University
43.001	I	16,861	Aerospace Education Services Program	BLF35	Georgia State Univ.
43.001	I	6,783	Aerospace Education Services Program	G-1972-1	Colorado State Univ.
43.001	I	(5,049)	Aerospace Education Services Program	GO-08116.02-97A	Space Telescope Sci.
43.001	I	21,602	Aerospace Education Services Program	GO1-2073A	Smithsonian Astro. O
43.001	I	16,181	Aerospace Education Services Program	GO1-2075X	Smithsonian Astro. O
43.001	I	30,322	Aerospace Education Services Program	JPL#123082	Qortek Inc.
45.024	D	33,911	Promotion of the Arts - Grants to Organizations and Individuals		
45.149	I	4,367	Promotion of the Humanities - Division of Preservation and Access	36938-6311	Cornell University
47.041	D	4,869,745	Engineering Grants		
47.041	I	47,996	Engineering Grants	2002-0535	ADEC
47.041	I	8,265	Engineering Grants	8903-02973-X	Johns Hopkins Univ.
47.041	I	6,015	Engineering Grants	9905005	Univ of Utah
47.041	I	16,933	Engineering Grants	F005963	Univ of Michigan
47.041	I	(442)	Engineering Grants	JAN GENZER	Nat L Res. Council
47.041	I	(2,143)	Engineering Grants	MTR262-NSF9901788	Membrane Tech & Res
47.041	I	2,593	Engineering Grants	N/A	AAAS
47.041	I	21,705	Engineering Grants	N/A	Barr-Mullin Inc.
47.041	I	3,135	Engineering Grants	N/A	Nat L Res. Council
47.041	I	8,101	Engineering Grants	N/A	Triangle Res. & Dev

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47.041	I	562,870	Engineering Grants	UF-EIES-9735001NCS	Univ of Florida
47.049	D	4,307,631	Mathematical and Physical Sciences		
47.049	I	52,436	Mathematical and Physical Sciences	99-SC-NSF-1019	Duke University
47.049	I	36,037	Mathematical and Physical Sciences	R.F.PROJ.# 1010385	New York State Univ
47.050	D	1,111,958	Geosciences		
47.070	D	1,893,004	Computer and Information Science and Engineering		
47.070	I	62,160	Computer and Information Science and Engineering	C-36-A35-G1	GA. Inst. of Tech.
47.070	I	117,478	Computer and Information Science and Engineering	N/A	ADEC
47.070	I	76,839	Computer and Information Science and Engineering	PACI#762	Univ of Illinois
47.074	D	6,436,371	Biological Sciences		
47.074	I	40,424	Biological Sciences	00-158	Univ of Illinois
47.074	I	43,413	Biological Sciences	00-349	Univ of Illinois
47.074	I	24,918	Biological Sciences	02-SC-NSF-1031	Duke University
47.074	I	94,044	Biological Sciences	111G020	Univ of Wisconsin
47.074	I	346,274	Biological Sciences	111G064	Univ of Wisconsin
47.074	I	299,147	Biological Sciences	111G075	Univ of Wisconsin
47.074	I	42,758	Biological Sciences	39023-6456	Cornell University
47.074	I	104,110	Biological Sciences	420-40-29	Iowa State Univ.
47.074	I	81,099	Biological Sciences	612642	Michigan State Univ.
47.075	D	1,780,052	Social, Behavioral, and Economic Sciences		
47.075	I	2,642	Social, Behavioral, and Economic Sciences	N/A	Nat L Res. Council
47.075	I	(39)	Social, Behavioral, and Economic Sciences	SES-9976500	Case W. Reserve Univ
47.076	D	1,339,887	Education and Human Resources		
47.076	I	363	Education and Human Resources	12213	AAC&U
62	I	341	Tennessee Valley Authority	433441-99-90	Univ of Kentucky
66	D	1,215	Environmental Protection Agency		
66.463	D	41,853	Water Quality Cooperative Agreements		
66.500	D	1,642,267	Environmental Protection Consolidated Research		
66.500	I	6,409	Environmental Protection Consolidated Research	00110331-04	Mississippi State
66.500	I	355	Environmental Protection Consolidated Research	00118791-15	Univ of Missouri
66.500	I	21,342	Environmental Protection Consolidated Research	01-SC-EPA-1032	Duke University
66.500	I	148,792	Environmental Protection Consolidated Research	12/1/98 SUBCONTR.	N C Agric. Fdn. Inc.
66.500	I	2,547	Environmental Protection Consolidated Research	2000-0637	Resource Enhancement
66.500	I	(8,629)	Environmental Protection Consolidated Research	5-92U-6497	Res. Triangle Inst.
66.500	I	34,547	Environmental Protection Consolidated Research	68-C-00-169/NSCP-2	Tetra Tech Inc.

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66.500	I	24,216	Environmental Protection Consolidated Research	99/04/397-1	Nsf International
66.500	I	(151)	Environmental Protection Consolidated Research	D00-0001	Arcadis Geraghty
66.500	I	61,414	Environmental Protection Consolidated Research	E-20-E42-G1	GA. Inst. of Tech.
66.500	I	17,134	Environmental Protection Consolidated Research	EPACR82735001/NC12	Univ of Missouri
66.500	I	13,519	Environmental Protection Consolidated Research	EPACR82735001/NC15	Univ of Missouri
66.500	I	9,687	Environmental Protection Consolidated Research	EPACR82735001/NC17	Univ of Missouri
66.500	I	68	Environmental Protection Consolidated Research	MR294	FL Fish Wildlife Con
66.500	I	3,478	Environmental Protection Consolidated Research	N/A	NSF International
66.500	I	(1,542)	Environmental Protection Consolidated Research	NWS-06	Tetra Tech Inc.
66.500	I	31,376	Environmental Protection Consolidated Research	P.O. 10003-0063	Indiana University
66.500	I	3,545	Environmental Protection Consolidated Research	PR-1407	Stanford University
66.500	I	11,909	Environmental Protection Consolidated Research	RE353-131/2002457	Univ of Georgia
66.500	I	103,627	Environmental Protection Consolidated Research	WU-HT-01-05/29465U	Washington Univ.
66.606	D	194,472	Surveys, Studies, Investigations and Special Purpose Grants		
66.607	D	1,201,688	Training and Fellowships for the Environmental Protection Agency		
77	D	1,019	Nuclear Regulatory Commission		
81	D	2,053,590	U.S. Department of Energy		
81	I	6,659	U.S. Department of Energy	00-SC-DOE-1014	Duke University
81	I	1,524	U.S. Department of Energy	104 A	Corrim
81	I	80,293	U.S. Department of Energy	14599	Sandia National Lab
81	I	24,874	U.S. Department of Energy	27459	Sandia National Lab
81	I	(4,465)	U.S. Department of Energy	2-93U-7663	Res. Triangle Inst.
81	I	7,875	U.S. Department of Energy	4000001555	UT-Battelle LLC
81	I	21,710	U.S. Department of Energy	4000002893	UT-Battelle LLC
81	I	6,977	U.S. Department of Energy	4000003928	UT-Battelle LLC
81	I	5,039	U.S. Department of Energy	4000005766	UT-Battelle LLC
81	I	37,930	U.S. Department of Energy	4000006079	UT-Battelle LLC
81	I	66,550	U.S. Department of Energy	4000009052	UT-Battelle LLC
81	I	31,356	U.S. Department of Energy	4000010698	UT-Battelle LLC
81	I	56,217	U.S. Department of Energy	4000010724	UT-Battelle LLC
81	I	1,733	U.S. Department of Energy	4000011436	UT-Battelle LLC
81	I	22,702	U.S. Department of Energy	4000011825	UT-Battelle LLC
81	I	26,797	U.S. Department of Energy	4000013598	UT-Battelle LLC
81	I	243,841	U.S. Department of Energy	4-24350	Rutgers University
81	I	(983)	U.S. Department of Energy	4500007962	UT-Battelle LLC

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81	I	25,175	U.S. Department of Energy	4500008271	UT-Battelle LLC
81	I	4,476	U.S. Department of Energy	4500013834	UT-Battelle LLC
81	I	7,375	U.S. Department of Energy	4-93U-7667	Res. Triangle Inst.
81	I	15,058	U.S. Department of Energy	539124-53390	Carnegie Mellon Univ
81	I	13,574	U.S. Department of Energy	6464866	L. Berkeley Natl Lab
81	I	57,651	U.S. Department of Energy	8112-53667	Johns Hopkins Univ.
81	I	82,362	U.S. Department of Energy	AAD-9-18668-08	MRI-NREL
81	I	69,844	U.S. Department of Energy	AAT-2-31605-05	MRI-NREL
81	I	71,642	U.S. Department of Energy	ADC-1-31425-01	MRI-NREL
81	I	40,591	U.S. Department of Energy	AO350-19471	Sandia National Lab
81	I	19,017	U.S. Department of Energy	AO350-6314	Sandia National Lab
81	I	41,237	U.S. Department of Energy	AO350-8898	Sandia National Lab
81	I	(12,971)	U.S. Department of Energy	B340830	L. Livermore Nat Lab
81	I	38,517	U.S. Department of Energy	B505021	L. Livermore Nat Lab
81	I	35,987	U.S. Department of Energy	B518219	L. Livermore Nat Lab
81	I	29,708	U.S. Department of Energy	BCO-002-NCSU	Informatics Corp.
81	I	(825)	U.S. Department of Energy	CENP NERI-NCS99001	Westinghouse Elec Co
81	I	20,387	U.S. Department of Energy	DEFG0701D14013NCS	SC State University
81	I	100,717	U.S. Department of Energy	IRECNCSCDBASE21000	IREC
81	I	(263)	U.S. Department of Energy	IRECNCSCDBASE21099	IREC
81	I	33,974	U.S. Department of Energy	IREC-NCSCP4YOU799	IREC
81	I	25,863	U.S. Department of Energy	K98-180221	Lockheed Idaho Tech.
81	I	332	U.S. Department of Energy	LAFB-001	Informatics Corp.
81	I	(2,073)	U.S. Department of Energy	N/A	Am Solar Energy Soc.
81	I	25,152	U.S. Department of Energy	N/A	Calabazas Creek Res
81	I	59,436	U.S. Department of Energy	N/A	Duke Engr & Services
81	I	27,739	U.S. Department of Energy	N/A	Univ. City Sci. Ctr.
81	I	78,677	U.S. Department of Energy	NCSC-030501	Advanced Energy Corp
81	I	6,104	U.S. Department of Energy	P.O. # 410631-DG7	Battelle Mem. Insti.
81	I	116,930	U.S. Department of Energy	RBJ 76838	Caterpillar Inc.
81	I	20,007	U.S. Department of Energy	SA20004711	Westinghouse Elec Co
81	I	42,573	U.S. Department of Energy	SUBAGREEMT #4309-1	Inst Paper Sci & Tec
81	I	5,757	U.S. Department of Energy	XAF-8-17607-03	MRI-NREL
81	I	7,875	U.S. Department of Energy	ZAX8-1764705A-NCSU	BP Solar Int L Llc
81.049	D	601,630	Office of Science Financial Assistance Program		

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For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.049	I	189,192	Office of Science Financial Assistance Program	00-043	Univ of Alabama
81.049	I	10,985	Office of Science Financial Assistance Program	323-0154	Duke University
81.049	I	2,279	Office of Science Financial Assistance Program	4000013665	UT-Battelle LLC
81.049	I	37,346	Office of Science Financial Assistance Program	99NCSU09CR	NIGEC
81.087	D	71,336	Renewable Energy Research and Development		
81.104	I	4,954	Office of Science and Technology for Environmental Management	61211 NE	Texas Eng Ex Station
81.114	D	841,333	University Nuclear Science and Reactor Support		
81.114	I	61,023	University Nuclear Science and Reactor Support	58902 NE	Texas Eng Ex Station
84	D	1,027,523	U.S. Department of Education		
84	I	31,465	U.S. Department of Education	95-NC09	Natl Writing Proj Co
84	I	21,484	U.S. Department of Education	P017A990037/528064	Univ of Chicago
84	I	7,959	U.S. Department of Education	SPO#0000000443	Univ of Colorado
84.007	D	375,116	Federal Supplemental Educational Opportunity Grants		
84.015	D	268,364	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.016	D	156,613	Undergraduate International Studies and Foreign Language Programs		
84.017	D	135,880	International Research and Studies		
84.032	D	30,418,704	Federal Family Education Loans		
84.038	D	11,274,214	Federal Perkins Loan Program - Federal Capital Contributions		
84.044	D	332,405	TRIO - Talent Search		
84.047	D	475,950	TRIO - Upward Bound		
84.063	D	7,547,429	Federal Pell Grant Program		
84.116	D	166,442	Fund for the Improvement of Postsecondary Education		
84.133	D	401,806	National Institute on Disability and Rehabilitation Research		
84.195	D	88,351	Bilingual Education - Professional Development		
84.200	D	968,105	Graduate Assistance in Areas of National Need		
84.308	D	26,292	National Institute on Educational Governance, Finance, Policymaking, and Management		
84.325	D	49,539	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.339	D	101,785	Learning Anytime Anywhere Partnerships		
84.342	D	429,433	Preparing Tomorrow's Teachers to Use Technology		
84.342	I	77	Preparing Tomorrow's Teachers to Use Technology	5-34344	Univ of Virginia
93	D	125,043	U.S. Department of Health and Human Services		
93	I	44,685	U.S. Department of Health and Human Services	1999-1278	Second Sight Llc
93	I	(20)	U.S. Department of Health and Human Services	1R01 HD32483-01A2	Penn State Univ

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	8,032	U.S. Department of Health and Human Services	2000-0894	Control Delivery Sys
93	I	(1,535)	U.S. Department of Health and Human Services	303-2924	Duke University
93	I	367,040	U.S. Department of Health and Human Services	DS638	Duke University
93	I	114,979	U.S. Department of Health and Human Services	DS655	Duke University
93	I	942	U.S. Department of Health and Human Services	N/A	Easter Seals Inc.
93	I	62,659	U.S. Department of Health and Human Services	N/A	Mayo Clinic Rochest.
93.103	D	101,605	Food and Drug Administration - Research		
93.113	D	141,124	Biological Response to Environmental Health Hazards		
93.114	D	211,447	Applied Toxicological Research and Testing		
93.172	D	46,875	Human Genome Research		
93.242	D	114,651	Mental Health Research Grants		
93.262	D	851,091	Occupational Safety and Health Research Grants		
93.262	I	26,706	Occupational Safety and Health Research Grants	303-9887	Duke University
93.263	D	53,358	Occupational Safety and Health - Training Grants		
93.282	D	41,828	Mental Health National Research Service Awards for Research Training		
93.283	I	4,115	Centers for Disease Control and Prevention - Investigations and Technical Assistance	6402-146-K0-G	Univ of S. Florida
93.283	I	17,050	Centers for Disease Control and Prevention - Investigations and Technical Assistance	N/A	NEA HIN
93.393	D	501,425	Cancer Cause and Prevention Research		
93.394	D	122,584	Cancer Detection and Diagnosis Research		
93.396	D	640,705	Cancer Biology Research		
93.821	D	677,276	Cell Biology and Biophysics Research		
93.837	D	381,063	Heart and Vascular Diseases Research		
93.837	I	129,318	Heart and Vascular Diseases Research	00-SC-NIH-1052	Duke University
93.838	D	794,210	Lung Diseases Research		
93.847	D	2,130	Diabetes, Endocrinology and Metabolism Research		
93.848	D	167,349	Digestive Diseases and Nutrition Research		
93.854	D	417,134	Biological Basis Research in the Neurosciences		
93.856	D	2,034,245	Microbiology and Infectious Diseases Research		
93.859	D	648,113	Pharmacology, Physiology, and Biological Chemistry Research		
93.862	D	2,748,772	Genetics and Developmental Biology Research and Research Training		
93.862	I	15,200	Genetics and Developmental Biology Research and Research Training	26-1615-05-61	Univ of Texas
93.864	D	79,502	Population Research		
93.865	I	4,533	Center for Research for Mothers and Children	N/A	Virtual Reality Aids
93.866	D	168,550	Aging Research		
93.866	I	5,087	Aging Research	DS768	Duke University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.867	D	521,649	Vision Research		
93.880	D	36,714	Minority Access to Research Careers		
93.894	D	413,734	Resource and Manpower Development in the Environmental Health Sciences		
93.934	D	4,566	Fogarty International Research Collaboration Award		
93.960	D	100,145	Special Minority Initiatives		
99	D	16,840	Other Federal Assistance		
99	I	14,143	Other Federal Assistance	00/M/19.MF1	NC Pork Council
99	I	9,010	Other Federal Assistance	00/M/20.MF1	NC Pork Council
99	I	2,292	Other Federal Assistance	00/M/23/MF1	NC Pork Council
99	I	6,740	Other Federal Assistance	00/M/25.MF	NC Pork Council
99	I	6,357	Other Federal Assistance	01/M/26.MF1	NC Pork Council
99	I	14,030	Other Federal Assistance	01/M/27.MF1	NC Pork Council
99	I	5,526	Other Federal Assistance	01-0000-4908	Am Petroleum Inst.
99	I	17,631	Other Federal Assistance	01-1764	Res. Triangle Inst.
99	I	37	Other Federal Assistance	02-0573	N C Peanut Growers
99	I	2,238	Other Federal Assistance	02-281	Univ of Illinois
99	I	869	Other Federal Assistance	03-98-017	NC Rural Econ Dev Ct
99	I	8,031	Other Federal Assistance	04-802-01	Peanut Foundation
99	I	23,706	Other Federal Assistance	1000-EP-0376	N C Biotechnology Ct
99	I	7,879	Other Federal Assistance	2001-01	Carolina Fisheries
99	I	7,720	Other Federal Assistance	2001-ARG-0016	N C Biotechnology Ct
99	I	8,329	Other Federal Assistance	2001-ARG-0033	N C Biotechnology Ct
99	I	44,128	Other Federal Assistance	2001-CFG-8006	N C Biotechnology Ct
99	I	44,866	Other Federal Assistance	5-25900-02	George Mason Univ.
99	I	32,097	Other Federal Assistance	ACS-PRF# 33022-AC9	Am Chemical Society
99	I	6,160	Other Federal Assistance	ACS-PRF# 36975-AC7	Am Chemical Society
99	I	15,889	Other Federal Assistance	G.I.T. - W. ZHAO	Syngenta
99	I	19,153	Other Federal Assistance	G.I.T. J. ERICKSON	Syngenta
99	I	8,750	Other Federal Assistance	GIT - J.W. PARK	Inveresk Research
99	I	9,473	Other Federal Assistance	GIT - W. WU	Inveresk Research
99	I	27,145	Other Federal Assistance	GO1-2077A	Smithsonian Astro. O
99	I	28,155	Other Federal Assistance	IFA/NCSU	Texas A&M Univ.
99	I	65,657	Other Federal Assistance	N/A	AASHTO
99	I	3,059	Other Federal Assistance	N/A	Am. Coll. of Lab. Me
99	I	90,082	Other Federal Assistance	N/A	Clariant Corporation

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
99	I	52,707	Other Federal Assistance	N/A	Fertilizer Institute
99	I	285,461	Other Federal Assistance	N/A	Golden Leaf Found.
99	I	11,849	Other Federal Assistance	NC-1	N C Peanut Growers
99	I	20,017	Other Federal Assistance	NC-2	N C Peanut Growers
99	I	29,610	Other Federal Assistance	NC-3	N C Peanut Growers
99	I	93,472	Other Federal Assistance	NC-4	N C Peanut Growers
99	I	28,540	Other Federal Assistance	NC-5	N C Peanut Growers
99	I	21,327	Other Federal Assistance	NC-6	N C Peanut Growers
99	I	6,593	Other Federal Assistance	PRF# 35940-GB7	Am Chemical Society
99	I	66,898	Other Federal Assistance	S700090	Texas A&M Found.
		<u>163,065,389</u>	Total — North Carolina State University		

University of North Carolina - General Administration

16.540	D	124,342	Juvenile Justice and Delinquency Prevention - Allocation to States
19.415	D	5,019	Professional Exchanges - Annual Open Grant
47.076	D	91,994	Education and Human Resources
64.124	D	302,163	All-Volunteer Force Educational Assistance
84.164	D	293,180	Eisenhower Mathematics and Science Education - State Grants
84.215	D	423,097	Fund for the Improvement of Education
84.281	D	848,353	Eisenhower Professional Development State Grants
84.334	D	966,713	Gaining Early Awareness and Readiness for Undergraduate Programs
84.342	D	519,496	Preparing Tomorrow's Teachers to Use Technology
		<u>3,574,357</u>	Total — University of North Carolina - General Administration

University of North Carolina at Asheville

10	D	1,900	U.S. Department of Agriculture		
11.431	D	133,121	Climate and Atmospheric Research		
12.300	D	34,370	Basic and Applied Scientific Research		
12.300	I	265	Basic and Applied Scientific Research	Q00464	New Mexico St. Univ
15	D	4,676	U.S. Department of the Interior		
45	D	60,866	National Foundation on the Arts and the Humanities		
45.163	D	1,694	Promotion of the Humanities - Seminars and Institutes		
47	D	235,180	National Science Foundation		
47	I	1,701	National Science Foundation	OR10704-01.03	Univ of Tennessee
47.049	I	1,473	Mathematical and Physical Sciences	29919-5647	Cornell Univ

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For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81	D	337	U.S. Department of Energy		
84.007	D	69,041	Federal Supplemental Educational Opportunity Grants		
84.033	D	222,263	Federal Work-Study Program		
84.038	D	815,737	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	1,634,052	Federal Pell Grant Program		
84.268	D	5,798,140	Federal Direct Student Loans		
99	D	938	Other Federal Assistance		
		<u>9,015,754</u>	Total — University of North Carolina at Asheville		
University of North Carolina at Chapel Hill					
10	D	202,762	U.S. Department of Agriculture		
10	I	18,442	U.S. Department of Agriculture	018000 320935 0	Mississippi State Un
10.206	D	297,314	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	(3,597)	Grants for Agricultural Research - Competitive Research Grants	N/A	Emory University
10.217	D	48,570	Higher Education Challenge Grants		
10.250	I	14,791	Agricultural and Rural Economic Research	K-981834-09	Univ Calif-Davis
10.855	D	158,067	Distance Learning and Telemedicine Loans and Grants		
11	D	13,334	U.S. Department of Commerce		
11	I	(330)	U.S. Department of Commerce	5-36208	Dartmouth College
11	I	(2,103)	U.S. Department of Commerce	N/A	World Trade Ctr, Nc
11.312	D	7,030	Research and Evaluation Program		
11.420	D	30,841	Coastal Zone Management Estuarine Research Reserves		
11.478	D	22,019	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.550	D	60,000	Public Telecommunications Facilities - Planning and Construction		
11.609	D	4,405	Measurement and Engineering Research and Standards		
12	D	705,468	U.S. Department of Defense		
12	I	277	U.S. Department of Defense	00-SC-DED-1007	Duke Univ
12	I	5,029	U.S. Department of Defense	01505-1	Trc Garrow Associate
12	I	2,205	U.S. Department of Defense	077/002735	Skidaway Inst Oof Oce
12	I	248	U.S. Department of Defense	115-9338	Kaiser Fdn Res Insti
12	I	(5)	U.S. Department of Defense	98-SC-DARPA1024	Duke Univ
12	I	8,775	U.S. Department of Defense	A100193	Woods Hole Ocea Inst
12	I	16,394	U.S. Department of Defense	N/A	American Egg Board
12	I	19,256	U.S. Department of Defense	N/A	Evans-Hamilton, Inc
12.002	D	291,221	Procurement Technical Assistance for Business Firms		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.102	I	40,916	Emergency Rehabilitation of Flood Control Works or Federally Authorized Coastal Protection Works	N/A	Univ of Notre Dame
12.300	D	2,704,974	Basic and Applied Scientific Research		
12.300	I	4,614	Basic and Applied Scientific Research	00-018	Univ of Alabama-Tusc
12.300	I	73,663	Basic and Applied Scientific Research	001-011	Univ Ala-Tuscaloosa
12.300	I	14,916	Basic and Applied Scientific Research	A100128	Woods Hole Ocea Inst
12.420	D	1,662,898	Military Medical Research and Development		
12.420	I	29,555	Military Medical Research and Development	PO# 8001-21024	Johns Hopkins Univ
12.800	D	547,624	Air Force Defense Research Sciences Program		
12.910	I	52,119	Research and Technology Development	02-SC-SPAW-1003	Duke Univ
14	D	21,633	U.S. Department of Housing and Urban Development		
14	I	(2,049)	U.S. Department of Housing and Urban Development	EZEC-SUB-N/C-12/31/9	ABT Assoc Inc
14	I	54,236	U.S. Department of Housing and Urban Development	N/A	Neighbrhd Reinv Corp
14.234	D	77,092	Community Development Work-Study Program		
15	D	3,042	U.S. Department of the Interior		
15.808	D	32,490	U.S. Geological Survey: Research and Data Acquisition		
15.810	D	5,322	National Cooperative Geologic Mapping Program		
17.253	I	17,526	Welfare-to-Work Grants to States and Localities	N/A	The Noah Group, Llc
19	D	24,938,920	U.S. Department of State		
19	I	98,758	U.S. Department of State	00 CS 70/186-A	World Vision
19	I	69,938	U.S. Department of State	08-UNC-97	Kenan Institute Asia
19	I	9,800	U.S. Department of State	17798	Kenan Institute Asia
19	I	521,427	U.S. Department of State	674-0320-003	Management Sciences
19	I	33,924	U.S. Department of State	93/03/08	Cairo University
19	I	207,054	U.S. Department of State	AERA-0499	Kenan Institute Asia
19	I	1,245,445	U.S. Department of State	DISHII-INTR-01	Johns Hopkins Univ
19	I	80,780	U.S. Department of State	FC0 80011/HRN-A	Family Health Intl
19	I	26	U.S. Department of State	HRN-A-0097-0001	Family Health Intl
19	I	4,773	U.S. Department of State	N/A	Chemonics Intern'L
19	I	442,627	U.S. Department of State	N/A	Engenderhealth, Inc
19	I	(145)	U.S. Department of State	N/A	Environmental Export
19	I	(854)	U.S. Department of State	N/A	The Council State Go
19	I	356,730	U.S. Department of State	SA-01-065	Pricewaterhousecoopers
20	D	1,736,129	U.S. Department of Transportation		
20	I	8,443	U.S. Department of Transportation	00-UNCCH-R-S1/D	Univ Tennessee/Knoxv

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20	I	5,442	U.S. Department of Transportation	00-UNCCH-R-S2/D	Univ Tennessee/Knoxv
20	I	14,774	U.S. Department of Transportation	DTNH22-01-H-052	Nat'L Assoc St Ems
20	I	81,965	U.S. Department of Transportation	DTNH22-98-H-051	Nat'L Assoc St Ems
20	I	63,933	U.S. Department of Transportation	HR 3-62	Natl Acad of Science
20	I	20,741	U.S. Department of Transportation	N/A	Natl Safety Council
20	I	91,617	U.S. Department of Transportation	PO# 40232	CH2M Hill
20	I	22,209	U.S. Department of Transportation	R01-2516076/DTR	Univ of Tennessee
23	D	6,744	Appalachian Regional Commission		
42	D	1	Library of Congress		
43	D	1,109,057	National Aeronautics and Space Administration		
43	I	130,742	National Aeronautics and Space Administration	5-36276	Dartmouth College
43	I	843	National Aeronautics and Space Administration	GO0-1033A	Smithsonian Astroph
43	I	22,911	National Aeronautics and Space Administration	GO0-1153A	Smithsonian Astroph
43	I	(18)	National Aeronautics and Space Administration	GO-06561.02-95A	Space Telescope Sci
43	I	(11)	National Aeronautics and Space Administration	GO-07318.04-96A	Space Telescope Sci
43	I	14,146	National Aeronautics and Space Administration	GO-07353.01-96A	Space Telescope Sci
43	I	20,672	National Aeronautics and Space Administration	HST-AR-08734.01	Space Telescope Sci
43	I	272	National Aeronautics and Space Administration	N/A	Dynamac Corporation
43	I	11,558	National Aeronautics and Space Administration	PO# 4400034439	Science Appli Int'L
43.001	I	8,886	Aerospace Education Services Program	5-36208	Dartmouth College
43.002	I	8,533	Technology Transfer	437-7033-204200	Clemson University
45	D	151,688	National Foundation on the Arts and the Humanities		
45	I	7,326	National Foundation on the Arts and the Humanities	01-05	NC Humanities Cncl
45	I	11,924	National Foundation on the Arts and the Humanities	5-29514	Univ of Virginia
45	I	9,110	National Foundation on the Arts and the Humanities	S02-08	NC Humanities Cncl
45	I	3,032	National Foundation on the Arts and the Humanities	S26-00	NC Humanities Cncl
45.129	I	2,741	Promotion of the Humanities - Federal/State Partnership	00-03	NC Humanities Cncl
45.149	D	(25)	Promotion of the Humanities - Division of Preservation and Access		
45.160	D	(17)	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	43,100	Promotion of the Humanities - Research		
45.163	D	12,837	Promotion of the Humanities - Seminars and Institutes		
45.301	D	91,048	Institute of Museum and Library Services		
45.312	I	19,795	Institute of Museum and Library Services: National Leadership Grants	02-239	Univ of Ill-Champaign
47	D	5,482,654	National Science Foundation		
47	I	9,808	National Science Foundation	5-22642	Univ Mass/Amherst

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47	I	5,366	National Science Foundation	5-39185-88	Univ of Utah
47	I	55,828	National Science Foundation	775/4765	Inst Ecosystem Studi
47	I	(1,869)	National Science Foundation	95-160	Univ of Ill-Urban/A C
47	I	959,962	National Science Foundation	97-E-3	Univ of Utah
47	I	77,382	National Science Foundation	98-E-16/PO#0000	Univ of Utah
47	I	17,214	National Science Foundation	98-SC-NSF-1016	Duke Univ
47	I	8,398	National Science Foundation	A100178	Woods Hole Ocea Inst
47	I	43,837	National Science Foundation	DBI-9975808/C-5	Univ of Missouri
47	I	4,878	National Science Foundation	LU 427-519	Lehigh Univ
47	I	46,989	National Science Foundation	N/A	Amer Mathematical So
47	I	(1,559)	National Science Foundation	N/A	Marine Biological La
47.041	D	847,283	Engineering Grants		
47.049	D	5,438,368	Mathematical and Physical Sciences		
47.050	D	536,865	Geosciences		
47.050	I	22,108	Geosciences	1190	Rutgers
47.050	I	3,169	Geosciences	S0123727	Univ Calif-Santa Cru
47.070	D	1,580,182	Computer and Information Science and Engineering		
47.070	I	323,168	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke Univ
47.070	I	141,282	Computer and Information Science and Engineering	1219-26215	Brown Univ
47.070	I	68,799	Computer and Information Science and Engineering	OR11000-01.01	Univ Tennessee/Knoxv
47.074	D	1,556,111	Biological Sciences		
47.074	I	5,800	Biological Sciences	01-02	B Thompson Ins Plant
47.075	D	502,872	Social, Behavioral, and Economic Sciences		
47.076	D	620,321	Education and Human Resources		
47.076	I	73,883	Education and Human Resources	6126902	Michigan St Univ
47.076	I	281,431	Education and Human Resources	N/A	Educ Dev Ctr, Inc
47.076	I	6,240	Education and Human Resources	UTA02-118	Univ of Texas-Austin
47.078	D	9	Polar Programs		
59	D	59,368	Small Business Administration		
59.037	D	2,177,810	Small Business Development Center		
64	D	81,626	U.S. Department of Veterans Affairs		
66	D	883,959	Environmental Protection Agency		
66	I	109,440	Environmental Protection Agency	01-3	Health Effects Inst
66	I	755,795	Environmental Protection Agency	2579	AWWA Research Fdn
66	I	27,785	Environmental Protection Agency	491	AWWA Research Fdn

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66	I	6,007	Environmental Protection Agency	793/4983	Inst Ecosystem Studi
66	I	77,391	Environmental Protection Agency	M00482801101	Univ Calif-Irvine
66	I	94,724	Environmental Protection Agency	N/A	Gram, Inc
66	I	49,764	Environmental Protection Agency	N/A	IT Corporation
66	I	13,414	Environmental Protection Agency	N/A	Penn State Univ
66	I	271	Environmental Protection Agency	PO 05791S/1-70U-7307	RTI
66	I	2,521	Environmental Protection Agency	PO# 151877	Battelle
66.463	D	196,809	Water Quality Cooperative Agreements		
66.500	D	2,211,274	Environmental Protection Consolidated Research		
66.500	I	36,349	Environmental Protection Consolidated Research	02-SC-EPA-1023	Duke Univ
66.500	I	6,114	Environmental Protection Consolidated Research	N/A	Penn State Univ
66.501	D	2,115,999	Air Pollution Control Research		
66.505	D	(3,937)	Water Pollution Control - Research, Development, and Demonstration		
66.606	D	122,573	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	29,263	Surveys, Studies, Investigations and Special Purpose Grants	8-34011-7840	Univ of New Mexico
66.607	D	1,063,569	Training and Fellowships for the Environmental Protection Agency		
81	D	1,050,394	U.S. Department of Energy		
81	I	46,552	U.S. Department of Energy	10730-001-00-2G	Los Alamos Nat'L Lab
81	I	9,962	U.S. Department of Energy	51118-001-02-3N	Los Alamos Nat'L Lab
81	I	49,879	U.S. Department of Energy	6498589	Univ Calif-Berkeley
81	I	187,386	U.S. Department of Energy	6505094	Univ Calif-Berkeley
81	I	124,006	U.S. Department of Energy	ADJ-2-30630-09/PVP15	Nat Rnl Enrg Lab/Mri
81	I	192,499	U.S. Department of Energy	B504967	Univ of California
81	I	445,616	U.S. Department of Energy	B504968	Univ of California
81	I	303,442	U.S. Department of Energy	B519834	Univ of California
81	I	36,873	U.S. Department of Energy	B520717	Univ of California
81	I	36,881	U.S. Department of Energy	N/A	Life Sci Rsch Fdn
81	I	858	U.S. Department of Energy	N/A	Oak Ridge Inst Scien
81	I	20,748	U.S. Department of Energy	PO# 9214	Sandia National Labs
81	I	38,104	U.S. Department of Energy	XAK-8-17619-11	Nat Rnl Enrg Lab/MRI
81.049	D	496,421	Office of Science Financial Assistance Program		
81.059	I	13,267	Clearinghouse for Community Energy Efficiency	02-11-59	Univ of Mississippi
81.087	D	74,887	Renewable Energy Research and Development		
83	D	28,865	Federal Emergency Management Agency		
83	I	4,308	Federal Emergency Management Agency	N/A	Univ New Orleans

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84	D	1,351,080	U.S. Department of Education		
84	I	81,382	U.S. Department of Education	343-0021/DS582	Duke Univ Med Ctr
84	I	160,374	U.S. Department of Education	51-000244	Sri International
84	I	(1,361)	U.S. Department of Education	C-F0383	Sri International
84	I	(1,927)	U.S. Department of Education	N/A	Duke Univ
84	I	201,111	U.S. Department of Education	N/A	Yale University
84.007	D	696,640	Federal Supplemental Educational Opportunity Grants		
84.015	D	853,668	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.015	I	(1,755)	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1010	Duke Univ
84.015	I	250,120	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1040	Duke Univ
84.015	I	148,316	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1041	Duke Univ
84.015	I	240	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	99-SC-DED-1002	Duke Univ
84.022	D	61,801	International Overseas - Doctoral Dissertation		
84.023	D	11,962	Special Education - Innovation and Development		
84.023	I	61,001	Special Education - Innovation and Development	UIC# 2-5-3345	Univ of Ill-Chicago
84.024	D	2,201,825	Early Education for Children with Disabilities		
84.029	D	187,201	Special Education - Personnel Development and Parent Training		
84.033	D	1,325,461	Federal Work-Study Program		
84.038	D	26,102,051	Federal Perkins Loan Program - Federal Capital Contributions		
84.047	D	396,194	TRIO - Upward Bound		
84.063	D	5,105,649	Federal Pell Grant Program		
84.116	D	307,138	Fund for the Improvement of Postsecondary Education		
84.128	D	22,193	Rehabilitation Services - Service Projects		
84.129	D	90,590	Rehabilitation Long-Term Training		
84.133	D	95,070	National Institute on Disability and Rehabilitation Research		
84.170	D	186,594	Javits Fellowships		
84.184	D	42,869	Safe and Drug-Free Schools and Communities - National Programs		
84.195	D	294,293	Bilingual Education - Professional Development		
84.200	D	552,567	Graduate Assistance in Areas of National Need		
84.206	D	105,998	Javits Gifted and Talented Students Education Grant Program		

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For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.220	D	231,949	Centers for International Business Education		
84.229	I	195,532	Language Resource Centers	00-SC-DED-1002	Duke Univ
84.288	D	150,352	Bilingual Education - Program Development and Implementation Grants		
84.303	D	261,514	Technology Innovation Challenge Grants		
84.305	D	242,354	National Institute on Student Achievement, Curriculum, and Assessment		
84.307	D	3,362,710	National Institute on Early Childhood Development and Education		
84.324	D	1,310,852	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities		
84.324	I	13,347	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	050902	Univ Conn Hlth Ctr
84.324	I	21,598	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	137201	Univ Conn Hlth Ctr
84.324	I	48,893	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	PO#10209-0139	Indiana Univ
84.325	D	768,595	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.335	D	17,689	Child Care Access Means Parents in School		
89.003	D	(305)	National Historical Publications and Records Grants		
93	D	20,502,336	U.S. Department of Health and Human Services		
93	I	11,598	U.S. Department of Health and Human Services	00-01	Inotek Corporation
93	I	13,771	U.S. Department of Health and Human Services	01H056077	Nat'L Assoc St Ems
93	I	195,014	U.S. Department of Health and Human Services	115129	Univ of Virginia
93	I	124,678	U.S. Department of Health and Human Services	115130	Univ of Virginia
93	I	169,608	U.S. Department of Health and Human Services	12-ALA11-01	Georgia State Univ
93	I	7,130	U.S. Department of Health and Human Services	1-42U-7901	RTI
93	I	747,283	U.S. Department of Health and Human Services	1-44U-6919	RTI
93	I	187	U.S. Department of Health and Human Services	1-51U-6199	RTI
93	I	126,339	U.S. Department of Health and Human Services	1-51U-7778/HD33	RTI
93	I	(7,297)	U.S. Department of Health and Human Services	1-53U-7206	RTI
93	I	17,772	U.S. Department of Health and Human Services	1-R01-AR46505-0	Hosp Special Surgery
93	I	40,698	U.S. Department of Health and Human Services	2-44U-7933.001	RTI
93	I	155,314	U.S. Department of Health and Human Services	2-46U-6703	RTI
93	I	334,541	U.S. Department of Health and Human Services	2-52U-7049	RTI
93	I	40,319	U.S. Department of Health and Human Services	2-5-80021/PO #0	Univ Colorado Hlth
93	I	6,484	U.S. Department of Health and Human Services	2-R01-DK48028-0	Barnes-Jewish Hosp

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For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	7,111	U.S. Department of Health and Human Services	3011/U10-CA1353	Fdn Children's Oncol
93	I	64,247	U.S. Department of Health and Human Services	303-6383/DS568	Duke Univ
93	I	38,972	U.S. Department of Health and Human Services	303-7355/DS604	Duke Univ
93	I	11,981	U.S. Department of Health and Human Services	303-9691/DS561	Duke Univ
93	I	10,643	U.S. Department of Health and Human Services	303-9706/DS561	Duke Univ
93	I	5,629	U.S. Department of Health and Human Services	303-9945/DS603	Duke Univ
93	I	26,761	U.S. Department of Health and Human Services	3-46U-7578	RTI
93	I	28,239	U.S. Department of Health and Human Services	3-53U-7578	RTI
93	I	5,415	U.S. Department of Health and Human Services	4-35U-6900	RTI
93	I	68,910	U.S. Department of Health and Human Services	4-44U-7897	RTI
93	I	30,763	U.S. Department of Health and Human Services	496381	Pacific Inst Resch
93	I	25,295	U.S. Department of Health and Human Services	5-23345/U10CA37	Univ of Chicago
93	I	(100)	U.S. Department of Health and Human Services	5-30297	Dartmouth College
93	I	265,284	U.S. Department of Health and Human Services	5-35123/PO#690938	Univ of Pennsylvania
93	I	(1,123)	U.S. Department of Health and Human Services	5545-98-01	Norc/Univ of Chicago
93	I	92,031	U.S. Department of Health and Human Services	5-72125	Scripps Resch Inst
93	I	5,129	U.S. Department of Health and Human Services	5-72229	Scripps Resch Inst
93	I	23,732	U.S. Department of Health and Human Services	630-4	Family Health Intl
93	I	27,743	U.S. Department of Health and Human Services	645-6	Family Health Intl
93	I	145,588	U.S. Department of Health and Human Services	701-7515	Rhode Island Hospitl
93	I	190,378	U.S. Department of Health and Human Services	710-7515	Rhode Island Hospitl
93	I	2	U.S. Department of Health and Human Services	7354/U10-CA1353	Natl Chldhd Cncr Fdn
93	I	42,105	U.S. Department of Health and Human Services	8426/U10-CA1353	Natl Chldhd Cncr Fdn
93	I	23,133	U.S. Department of Health and Human Services	9368	Family Health Intl
93	I	51,691	U.S. Department of Health and Human Services	9-51U-7171	RTI
93	I	38,504	U.S. Department of Health and Human Services	9619/U10-CA1353	Natl Chldhd Cncr Fdn
93	I	35,094	U.S. Department of Health and Human Services	97-SC-NIH-1020	Duke Univ
93	I	5,500	U.S. Department of Health and Human Services	A138858	Social & Scientific
93	I	21,454	U.S. Department of Health and Human Services	B6367251101	Univ of Minnesota
93	I	217	U.S. Department of Health and Human Services	B6367251102	Univ of Minnesota
93	I	644,762	U.S. Department of Health and Human Services	CA80098-S1	Amer Coll Radiology
93	I	23,135	U.S. Department of Health and Human Services	CG0205	Univ Md-Baltimore
93	I	34,051	U.S. Department of Health and Human Services	CG0227-FY02	Univ Md-Baltimore
93	I	10,908	U.S. Department of Health and Human Services	DS523	Duke Univ
93	I	2,806	U.S. Department of Health and Human Services	EY11751	Jaeb Ctr For Hlth Re

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	216,230	U.S. Department of Health and Human Services	GC10357-114037	Univ of Virginia
93	I	29,125	U.S. Department of Health and Human Services	GC10533-115196	Univ of Virginia
93	I	233	U.S. Department of Health and Human Services	GC10749-116250	Univ of Virginia
93	I	1,423	U.S. Department of Health and Human Services	H178-05/05	Assoc Sch Pub Health
93	I	(1,096)	U.S. Department of Health and Human Services	HO78-04/04	Assoc Sch Pub Health
93	I	1,591	U.S. Department of Health and Human Services	HRSA 240-97-0038	Am Assn Col Osteopat
93	I	67,918	U.S. Department of Health and Human Services	JA-OECD-01-0005	DC Dept Hmn Ser-Oecd
93	I	345	U.S. Department of Health and Human Services	MC-317170-D-JW	Boston University
93	I	(22,949)	U.S. Department of Health and Human Services	MC-350200-D-JW	Boston University
93	I	190,780	U.S. Department of Health and Human Services	MC-388978-D-JW	Boston University
93	I	259,123	U.S. Department of Health and Human Services	N01-HC-95170	Jackson State Univ
93	I	95,489	U.S. Department of Health and Human Services	N2000-12	Medical College Ohio
93	I	130,971	U.S. Department of Health and Human Services	N2000-13	Medical College Ohio
93	I	137,240	U.S. Department of Health and Human Services	N/A	ACA Hlth Srv Res
93	I	2,931	U.S. Department of Health and Human Services	N/A	Albert Einstein Coll
93	I	12,943	U.S. Department of Health and Human Services	N/A	Allegheny-Singer Res
93	I	(8,446)	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	39,675	U.S. Department of Health and Human Services	N/A	Assc Teachrs Prev Md
93	I	18,351	U.S. Department of Health and Human Services	N/A	Battelle
93	I	30,912	U.S. Department of Health and Human Services	N/A	Boston University
93	I	10,606	U.S. Department of Health and Human Services	N/A	Calgb/Univ Chicago
93	I	15	U.S. Department of Health and Human Services	N/A	Coda, Inc
93	I	36,489	U.S. Department of Health and Human Services	N/A	Columbia Univ
93	I	35,412	U.S. Department of Health and Human Services	N/A	Dartmouth College
93	I	27,284	U.S. Department of Health and Human Services	N/A	Duke Univ Med Ctr
93	I	152,331	U.S. Department of Health and Human Services	N/A	Emory University
93	I	277,277	U.S. Department of Health and Human Services	N/A	Family Violence & Ra
93	I	104,386	U.S. Department of Health and Human Services	N/A	Gynecologic Oncology
93	I	18,803	U.S. Department of Health and Human Services	N/A	Harvard Univ
93	I	115,568	U.S. Department of Health and Human Services	N/A	Hlth Systems Rsch,
93	I	4,671	U.S. Department of Health and Human Services	N/A	Indiana Univ
93	I	329,496	U.S. Department of Health and Human Services	N/A	Johns Hopkins Univ
93	I	2,444	U.S. Department of Health and Human Services	N/A	Lines Technologies
93	I	48,328	U.S. Department of Health and Human Services	N/A	MA Insti Technology
93	I	1,175	U.S. Department of Health and Human Services	N/A	Maryland Med Res Ins

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For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	106,751	U.S. Department of Health and Human Services	N/A	Mclean Hospital
93	I	2,056	U.S. Department of Health and Human Services	N/A	Medical City Dallas
93	I	132,943	U.S. Department of Health and Human Services	N/A	Mt Sinai Sch of Med
93	I	103,507	U.S. Department of Health and Human Services	N/A	Natural Pharmacia In
93	I	98,039	U.S. Department of Health and Human Services	N/A	Pan Lutheran Ministr
93	I	22,848	U.S. Department of Health and Human Services	N/A	RTI
93	I	210,869	U.S. Department of Health and Human Services	N/A	Sloan-Kettering Inst
93	I	11,996	U.S. Department of Health and Human Services	N/A	State & Terr Injury
93	I	11,240	U.S. Department of Health and Human Services	N/A	Statistics & Epid
93	I	27,315	U.S. Department of Health and Human Services	N/A	Tanglewood Rsrch Inc
93	I	16,797	U.S. Department of Health and Human Services	N/A	Triangle Labs, Inc
93	I	39,177	U.S. Department of Health and Human Services	N/A	Tulane University
93	I	34,967	U.S. Department of Health and Human Services	N/A	Univ Cincinnati
93	I	33,809	U.S. Department of Health and Human Services	N/A	Univ Corp Atmospheri
93	I	176,885	U.S. Department of Health and Human Services	N/A	Univ of Alabama
93	I	50,758	U.S. Department of Health and Human Services	N/A	Univ of Chicago
93	I	143,793	U.S. Department of Health and Human Services	N/A	Univ of Maryland
93	I	93,550	U.S. Department of Health and Human Services	N/A	Univ Texas-Dallas
93	I	3,882	U.S. Department of Health and Human Services	N/A	UT Southwest Med Ctr
93	I	141,824	U.S. Department of Health and Human Services	N/A	Wake F Univ Sch Med
93	I	1,333	U.S. Department of Health and Human Services	P.O.#S00939	Univ of Maryland
93	I	1,820	U.S. Department of Health and Human Services	P.O.#S01117	Univ of Maryland
93	I	44,733	U.S. Department of Health and Human Services	P.O.160807	Battell, Inc
93	I	(1,450)	U.S. Department of Health and Human Services	PO #5573223	Children's Hosp/Chla
93	I	22,023	U.S. Department of Health and Human Services	PO #5574348	Children's Hosp/La
93	I	59,501	U.S. Department of Health and Human Services	PO #F392080	Children's Hosp/Bost
93	I	123,161	U.S. Department of Health and Human Services	PO# 00050800S	RTI
93	I	7,802	U.S. Department of Health and Human Services	PO# 00089949S	RTI
93	I	3,264	U.S. Department of Health and Human Services	PO# 08373S	RTI
93	I	6,004	U.S. Department of Health and Human Services	PO# 14266	Johns Hopkins Univ
93	I	17	U.S. Department of Health and Human Services	PO# 14502S	RTI
93	I	7,000	U.S. Department of Health and Human Services	PO# 16111S	RTI
93	I	3,024	U.S. Department of Health and Human Services	PO# 16163S	RTI
93	I	239	U.S. Department of Health and Human Services	PO# 34815	Johns Hopkins Univ
93	I	16,853	U.S. Department of Health and Human Services	PO# 411210-003G	Univ of Rochester

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	60,593	U.S. Department of Health and Human Services	PO# 65500	Johns Hopkins Univ
93	I	(580)	U.S. Department of Health and Human Services	PO# 7810-96240	Johns Hopkins Univ
93	I	13,653	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins Univ
93	I	298	U.S. Department of Health and Human Services	PO# S00847	Univ of Maryland
93	I	33,158	U.S. Department of Health and Human Services	PO#8201-77220-X	Johns Hopkins Univ
93	I	14,248	U.S. Department of Health and Human Services	PO#H6636375202	Univ of Minnesota
93	I	21,918	U.S. Department of Health and Human Services	PO#H6636375203	Univ of Minnesota
93	I	309	U.S. Department of Health and Human Services	PO#MC-277864-D	Boston Univ Sch Med
93	I	180	U.S. Department of Health and Human Services	PO23171	Jackson State Univ
93	I	16,603	U.S. Department of Health and Human Services	PY-0530	Stanford University
93	I	500	U.S. Department of Health and Human Services	R01-DK49368	Columbia Hosp/Chmcd
93	I	23,911	U.S. Department of Health and Human Services	R43 DK59698	Artecel Sciences, In
93	I	15,391	U.S. Department of Health and Human Services	S0068-16/20	Assoc Sch Pub Health
93	I	446	U.S. Department of Health and Human Services	S0664-17/19	Assoc Sch Pub Health
93	I	180,775	U.S. Department of Health and Human Services	S0736-18/20	Assoc Sch Pub Health
93	I	11,407	U.S. Department of Health and Human Services	S0738-18/20	Assoc Sch Pub Health
93	I	(16,420)	U.S. Department of Health and Human Services	S0805-18/19	Assoc Sch Pub Health
93	I	385,768	U.S. Department of Health and Human Services	S0805-18/20	Assoc Sch Pub Health
93	I	12,775	U.S. Department of Health and Human Services	S0807-18/19	Assoc Sch Pub Health
93	I	35,118	U.S. Department of Health and Human Services	S0807-18/20	Assoc Sch Pub Health
93	I	(452)	U.S. Department of Health and Human Services	S1099-19/19	Assoc Sch Pub Health
93	I	51,755	U.S. Department of Health and Human Services	S1099-19/20	Assoc Sch Pub Health
93	I	73,635	U.S. Department of Health and Human Services	S1099-19/21	Assoc Sch Pub Health
93	I	81,473	U.S. Department of Health and Human Services	S1103-19/20	Assoc Sch Pub Health
93	I	55,300	U.S. Department of Health and Human Services	S1217-19/19	Assoc Sch Pub Health
93	I	119,516	U.S. Department of Health and Human Services	S1217-19/20	Assoc Sch Pub Health
93	I	12,377	U.S. Department of Health and Human Services	S1326-20/20	Assoc Sch Pub Health
93	I	38,196	U.S. Department of Health and Human Services	S1331-21/21	Assoc Sch Pub Health
93	I	271,264	U.S. Department of Health and Human Services	S1539-20/20	Assoc Sch Pub Health
93	I	518,161	U.S. Department of Health and Human Services	S1539-20/21	Assoc Sch Pub Health
93	I	31,189	U.S. Department of Health and Human Services	S1709-21/21	Assoc Sch Pub Health
93	I	54,014	U.S. Department of Health and Human Services	S1713-21/21	Assoc Sch Pub Health
93	I	71,537	U.S. Department of Health and Human Services	S1727-21/21	Assoc Sch Pub Health
93	I	425	U.S. Department of Health and Human Services	S1733-21/21	Assoc Sch Pub Health
93	I	202,236	U.S. Department of Health and Human Services	S1734-21/21	Assoc Sch Pub Health

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	35,357	U.S. Department of Health and Human Services	S1930-21/21	Assoc Sch Pub Health
93	I	320,877	U.S. Department of Health and Human Services	S1935-21/21	Assoc Sch Pub Health
93	I	71,731	U.S. Department of Health and Human Services	S1938-21/21	Assoc Sch Pub Health
93	I	62,170	U.S. Department of Health and Human Services	S1958-21/21	Assoc Sch Pub Health
93	I	18,204	U.S. Department of Health and Human Services	S740-18/19	Assoc Sch Pub Health
93	I	3,604	U.S. Department of Health and Human Services	S805-18/18	Assoc Sch Pub Health
93	I	17,133	U.S. Department of Health and Human Services	SPS# 101834	Duke Clinical Rsch
93	I	41,321	U.S. Department of Health and Human Services	TFED29-117	Nsabp Foundation
93	I	(479)	U.S. Department of Health and Human Services	TS 323-15/15	Assc Teachrs Prev Md
93	I	156,647	U.S. Department of Health and Human Services	TS 323-15/16	Assc Teachrs Prev Md
93	I	1,368	U.S. Department of Health and Human Services	UNC-2001-02	Coda, Inc
93.103	D	356,639	Food and Drug Administration - Research		
93.107	D	778,518	Model State-Supported Area Health Education Centers		
93.110	D	2,407,423	Maternal and Child Health Federal Consolidated Programs		
93.110	I	76,883	Maternal and Child Health Federal Consolidated Programs	MC00022	Wake F Univ Sch Med
93.110	I	(11,132)	Maternal and Child Health Federal Consolidated Programs	MCJ372006	Wake F Univ Sch Med
93.110	I	2,374	Maternal and Child Health Federal Consolidated Programs	PO#H6636353101	Univ of Minnesota
93.113	D	3,427,122	Biological Response to Environmental Health Hazards		
93.113	I	32,061	Biological Response to Environmental Health Hazards	303-9238/DS627	Duke Univ Med Ctr
93.114	D	608,690	Applied Toxicological Research and Testing		
93.114	I	(7,363)	Applied Toxicological Research and Testing	ES008739	Wake F Univ Sch Med
93.115	D	121,614	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.115	I	19,306	Biometry and Risk Estimation - Health Risks from Environmental Exposures	ES09401	Harvard Univ
93.115	I	12,359	Biometry and Risk Estimation - Health Risks from Environmental Exposures	N/A	Penn State Univ
93.117	D	160,342	Grants for Preventive Medicine		
93.121	D	10,001,567	Oral Diseases and Disorders Research		
93.121	I	434,676	Oral Diseases and Disorders Research	1018759/1/22235	Research Fdn of Suny
93.135	D	3,326,117	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	19,482	Centers for Research and Demonstration for Health Promotion and Disease Prevention	94-593-UNC	West Virginia Univ
93.135	I	12,467	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	Univ of Alabama-Birm
93.135	I	35,203	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	Yale-Griffin Prevnt
93.136	D	1,763,251	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	25,929	Injury Prevention and Control Research and State and Community Based Programs	N/A	Univ of Alabama-Birm
93.139	D	7,943	Financial Assistance for Disadvantaged Health Professions Students		
93.143	D	495	NIEHS Superfund Hazardous Substances - Basic Research and Education		

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93.153	I	6,645	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	389-5057/DS442	Duke Univ Med Ctr
93.154	D	723,684	Special International Postdoctoral Research Program in Acquired Immunodeficiency Syndrome		
93.155	D	702,956	Rural Health Research Centers		
93.172	D	695,929	Human Genome Research		
93.173	D	2,266,898	Research Related to Deafness and Communication Disorders		
93.184	D	348,749	Disabilities Prevention		
93.186	D	276,972	National Research Services Awards		
93.188	D	8,033	Public Health Training Centers		
93.191	D	196,261	Allied Health Special Projects		
93.192	D	86,461	Quentin N. Burdick Programs for Rural Interdisciplinary Training		
93.213	D	361,579	Research and Training in Complementary and Alternative Medicine		
93.217	D	124,071	Family Planning - Services		
93.225	D	362,060	National Research Service Awards - Health Services Research Training		
93.226	D	1,558,971	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	37,628	Research on Healthcare Costs, Quality and Outcomes	303-9453/DS470	Duke Univ
93.230	I	19,703	Consolidated Knowledge Development and Application (KD&A) Program	02-SC-SAMHSA-10	Duke Univ
93.230	I	38,475	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00	Policy Resrch Assoc
93.230	I	30,254	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00#3	Policy Resrch Assoc
93.230	I	128,069	Consolidated Knowledge Development and Application (KD&A) Program	160-4551-00#4	Policy Resrch Assoc
93.230	I	9,403	Consolidated Knowledge Development and Application (KD&A) Program	99-SC-SAMHSA-10	Duke Univ
93.230	I	(27,885)	Consolidated Knowledge Development and Application (KD&A) Program	P.O.#0036460	Nat Dev Rsch Institu
93.230	I	45,524	Consolidated Knowledge Development and Application (KD&A) Program	P.O.#0038020	Nat Dev Rsch Institu
93.236	D	31,776	Grants for Dental Public Health Residency Training		
93.238	D	161,927	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.241	D	182,134	State Rural Hospital Flexibility Program		
93.242	D	5,840,632	Mental Health Research Grants		
93.242	I	29,511	Mental Health Research Grants	01-SC-NIH-1016	Duke Univ
93.242	I	(4,857)	Mental Health Research Grants	531772	Univ of Pennsylvania
93.242	I	170,891	Mental Health Research Grants	537508A/PO# 893	Univ of Pennsylvania
93.242	I	(44)	Mental Health Research Grants	568F050	Univ Wisconsin-Madis
93.242	I	(870)	Mental Health Research Grants	N/A	Univ of Chicago
93.242	I	20,866	Mental Health Research Grants	N/A	Yale University
93.242	I	(1,887)	Mental Health Research Grants	PO #599150	Univ of Pennsylvania

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93.247	D	168,987	Advanced Education Nursing Grant Program		
93.249	D	292,347	Public Health Training Centers Grant Program		
93.262	D	1,129,923	Occupational Safety and Health Research Grants		
93.262	I	49,865	Occupational Safety and Health Research Grants	OH03648	Wake F Univ Sch Med
93.263	D	746,024	Occupational Safety and Health - Training Grants		
93.271	D	194,522	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	124,100	Alcohol National Research Service Awards for Research Training		
93.273	D	2,673,438	Alcohol Research Programs		
93.273	I	29,565	Alcohol Research Programs	080-01000-R6010	Thomas Jefferson Uni
93.273	I	151,649	Alcohol Research Programs	N/A	Harvard Univ
93.277	D	84,455	Career Development Awards		
93.278	D	232,667	Drug Abuse National Research Service Awards for Research Training		
93.279	D	4,814,319	Drug Abuse Research Programs		
93.279	I	322,543	Drug Abuse Research Programs	N/A	Columbia Univ
93.279	I	72,714	Drug Abuse Research Programs	N/A	Flying Bridge Techno
93.281	D	815,457	Mental Health Research Career/Scientist Development Awards		
93.282	D	336,038	Mental Health National Research Service Awards for Research Training		
93.283	D	1,456,546	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.286	D	374,437	Biomedical Imaging Research		
93.286	I	17,510	Biomedical Imaging Research	0000114496	Univ of Utah
93.286	I	154,591	Biomedical Imaging Research	9806077-1	Univ of Utah
93.303	I	10,435	U.S. Department of Health and Human Services	PO#S6526012104	Univ of Minnesota
93.303	I	21,612	U.S. Department of Health and Human Services	PO#S6526012105	Univ of Minnesota
93.306	D	1,375,127	Comparative Medicine		
93.333	D	3,902,563	Clinical Research		
93.339	I	55,871	U. S. Department of Health and Human Services	303-2532/DS552	Duke Univ
93.342	D	4,214,580	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	122,690	Advanced Education Nursing Traineeships		
93.359	D	102,195	Basic Nurse Education and Practice Grants		
93.361	D	5,036,301	Nursing Research		
93.361	I	(1,729)	Nursing Research	8406181A	Oregon Hlth Sciences
93.361	I	17,179	Nursing Research	N/A	Emory University
93.371	D	1,998,893	Biomedical Technology		
93.375	D	333,163	Minority Biomedical Research Support		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.389	D	283,162	Research Infrastructure		
93.393	D	8,033,914	Cancer Cause and Prevention Research		
93.393	I	29,961	Cancer Cause and Prevention Research	303-2072/DS433	Duke Univ
93.393	I	25,756	Cancer Cause and Prevention Research	303-2491/DS494	Duke University
93.393	I	206,454	Cancer Cause and Prevention Research	303-2501/DS494	Duke University
93.393	I	7,388	Cancer Cause and Prevention Research	303-2512/DS494	Duke University
93.393	I	1,115	Cancer Cause and Prevention Research	303-2795/DS494	Duke University
93.393	I	67,326	Cancer Cause and Prevention Research	303-2907/DS467	Duke University
93.393	I	259,367	Cancer Cause and Prevention Research	H20205	Univ Southern Califo
93.393	I	45	Cancer Cause and Prevention Research	P.O.#H15555	Univ Southern Califo
93.393	I	723	Cancer Cause and Prevention Research	P.O.#Z399261	Univ of Arizona
93.393	I	(10,969)	Cancer Cause and Prevention Research	V399261	Univ of Arizona
93.394	D	643,162	Cancer Detection and Diagnosis Research		
93.394	I	(10,280)	Cancer Detection and Diagnosis Research	5-34850/PO#703498	Univ of Pennsylvania
93.394	I	27,163	Cancer Detection and Diagnosis Research	5-36474/PO#7984	Univ of Pennsylvania
93.394	I	14,154	Cancer Detection and Diagnosis Research	5-37816/PO#9264	Univ of Pennsylvania
93.395	D	4,566,417	Cancer Treatment Research		
93.395	I	(1,912)	Cancer Treatment Research	1-R01-CA86774-0	Dana-Farber Cancer
93.395	I	23,346	Cancer Treatment Research	5-R01-CA867704-	Dana-Farber Cancer
93.395	I	223,088	Cancer Treatment Research	6302-169-L0-B	Univ of So Florida
93.395	I	7,873	Cancer Treatment Research	CA27469-MEMBRSH	Amer College Ob-Gyn
93.395	I	7,320	Cancer Treatment Research	N/A	Univ of Chicago
93.396	D	8,447,333	Cancer Biology Research		
93.397	D	6,954,599	Cancer Centers Support Grants		
93.398	D	2,124,559	Cancer Research Manpower		
93.399	D	667,864	Cancer Control		
93.399	I	23,357	Cancer Control	303-2312/DS505	Duke Univ
93.399	I	111,538	Cancer Control	5-30292	Dartmouth College
93.399	I	62,539	Cancer Control	N/A	NSABP Fdn
93.600	D	274,656	Head Start		
93.631	D	101,630	Developmental Disabilities Projects of National Significance		
93.632	D	342,539	University Centers for Excellence in Developmental Disabilities Education, Research and Services		
93.647	D	234,654	Social Services Research and Demonstration		
93.648	D	295,257	Child Welfare Services Training Grants		

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93.670	D	657,473	Child Abuse and Neglect Discretionary Activities		
93.779	D	6,656	Centers for Medicare & Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.820	D	3,972	Scholarships for Students of Exceptional Financial Need		
93.821	D	4,975,391	Cell Biology and Biophysics Research		
93.822	D	422,103	Health Careers Opportunity Program		
93.835	D	30,344	U. S. Dept of Health and Human Services		
93.837	D	9,428,600	Heart and Vascular Diseases Research		
93.837	I	224,805	Heart and Vascular Diseases Research	303-6137/DS620	Duke Univ
93.837	I	29,536	Heart and Vascular Diseases Research	303-6146/DS725	Duke Univ Med Ctr
93.837	I	113,838	Heart and Vascular Diseases Research	303-6151/DS734	Duke Univ
93.837	I	130,954	Heart and Vascular Diseases Research	303-6152/DS735	Duke Univ
93.837	I	54,832	Heart and Vascular Diseases Research	303-6343/DS469	Duke Univ
93.837	I	36,234	Heart and Vascular Diseases Research	303-6393/DS601	Duke Univ
93.837	I	(498)	Heart and Vascular Diseases Research	303-6914/DS374	Duke Univ Med Ctr
93.837	I	94,081	Heart and Vascular Diseases Research	303-6938/DS710	Duke Univ Med Ctr
93.837	I	8,957	Heart and Vascular Diseases Research	P.O.#29307M/WU	Washington Univ
93.837	I	86	Heart and Vascular Diseases Research	PO H6636266503	Univ of Minnesota
93.838	D	10,351,062	Lung Diseases Research		
93.838	I	113,023	Lung Diseases Research	N/A	Henry Ford Hlth Sys
93.839	D	7,585,975	Blood Diseases and Resources Research		
93.839	I	208	Blood Diseases and Resources Research	1-P01-HL64190-0	Children's Hosp Phil
93.839	I	36,985	Blood Diseases and Resources Research	1-P01-HL64190-0	Children's Hosp Phil
93.839	I	52,040	Blood Diseases and Resources Research	303-6160/DS746	Duke Univ Med Ctr
93.839	I	30,187	Blood Diseases and Resources Research	303-7015/DS419	Duke Univ Med Ctr
93.839	I	(6,899)	Blood Diseases and Resources Research	5-35222C/P.O.#6	Univ of Pennsylvania
93.839	I	4,929	Blood Diseases and Resources Research	5-R01-HL61921-0	Children's Hosp Phil
93.839	I	7,193	Blood Diseases and Resources Research	GMO-000924/GM62	UT Southwest Med Ctr
93.839	I	(803)	Blood Diseases and Resources Research	N/A	Children's Hosp Phil
93.839	I	15,923	Blood Diseases and Resources Research	N/A	Children's Hosp Phil
93.846	D	3,598,799	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	16,751	Arthritis, Musculoskeletal and Skin Diseases Research	AG13637(K-457-1)	Univ Tx Hlth Sci Ctr
93.847	D	1,663,290	Diabetes, Endocrinology and Metabolism Research		
93.847	I	95,120	Diabetes, Endocrinology and Metabolism Research	GRU0024FGS-O-02	Northern Calif Inst
93.847	I	3,113	Diabetes, Endocrinology and Metabolism Research	HR.76549.109001	Chldms Hops Reg Med
93.847	I	12,378	Diabetes, Endocrinology and Metabolism Research	HR.76549.109002	Chldms Hops Reg Med

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93.847	I	52,304	Diabetes, Endocrinology and Metabolism Research	N/A	Univ of Alabama-Birm
93.848	D	7,746,343	Digestive Diseases and Nutrition Research		
93.848	I	87,489	Digestive Diseases and Nutrition Research	N/A	Temple University
93.848	I	13,468	Digestive Diseases and Nutrition Research	PO#0000105306/9	Univ of Utah
93.849	D	1,549,869	Kidney Diseases, Urology and Hematology Research		
93.849	I	11,134	Kidney Diseases, Urology and Hematology Research	303-1261/DS733	Duke Univ
93.849	I	(489)	Kidney Diseases, Urology and Hematology Research	303-1962/DS524	Duke Univ
93.849	I	143,631	Kidney Diseases, Urology and Hematology Research	303-1978/DS524	Duke Univ
93.849	I	155,480	Kidney Diseases, Urology and Hematology Research	303-1979/DS525	Duke Univ Med Ctr
93.849	I	21,258	Kidney Diseases, Urology and Hematology Research	303-1986/DS524	Duke Univ
93.853	D	3,627,116	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	37,810	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Univ of Wash-Seattle
93.853	I	866,520	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Wake F Univ Sch Med
93.853	I	542	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.#297693W/WU	Washington Univ
93.854	D	5,822,287	Biological Basis Research in the Neurosciences		
93.854	I	4,237	Biological Basis Research in the Neurosciences	WU-01-103	Washington Univ
93.854	I	556	Biological Basis Research in the Neurosciences	WU-99-67/PO#291	Washington Univ
93.855	D	2,596,183	Allergy, Immunology and Transplantation Research		
93.856	D	12,515,448	Microbiology and Infectious Diseases Research		
93.856	I	271,028	Microbiology and Infectious Diseases Research	200IC006	Social & Scientific
93.856	I	149,030	Microbiology and Infectious Diseases Research	200VC006	Social & Scientific
93.856	I	9,867	Microbiology and Infectious Diseases Research	202PVCL04	Social & Scientific
93.856	I	63	Microbiology and Infectious Diseases Research	303-0670/DS404	Duke Univ Med Ctr
93.856	I	156,517	Microbiology and Infectious Diseases Research	303-0752/DS404	Duke Univ Med Ctr
93.856	I	20,104	Microbiology and Infectious Diseases Research	303-0792/DS767	Duke Univ Med Ctr
93.856	I	28,489	Microbiology and Infectious Diseases Research	3573432/K000003	Syracuse Univ
93.856	I	214,303	Microbiology and Infectious Diseases Research	97PVCL06	Social & Scientific
93.856	I	7,908	Microbiology and Infectious Diseases Research	AACTG.33.13	Social & Scientific
93.856	I	1,113	Microbiology and Infectious Diseases Research	AACTG.33.20	Social & Scientific
93.856	I	109,640	Microbiology and Infectious Diseases Research	K-1-550011-3912	Univ of Houston
93.856	I	104,095	Microbiology and Infectious Diseases Research	N/A	Social & Scientific
93.856	I	(30,961)	Microbiology and Infectious Diseases Research	N/A	Univ of Alabama-Birm
93.856	I	1,892,717	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins Univ
93.859	D	7,910,253	Pharmacology, Physiology, and Biological Chemistry Research		
93.862	D	6,066,390	Genetics and Developmental Biology Research and Research Training		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.864	D	22,139,806	Population Research		
93.864	I	89,931	Population Research	#UTA01-500	Univ of Texas-Austin
93.864	I	9,618	Population Research	1-44U-7956/HD40	RTI
93.864	I	97,296	Population Research	1622-UNC-JHU-36	Penn State Univ
93.864	I	(1,893)	Population Research	303-5107/SPS103	Duke Univ
93.865	D	8,549,293	Center for Research for Mothers and Children		
93.865	I	84,369	Center for Research for Mothers and Children	2012-UNC-DHHS-1	Penn State Univ
93.865	I	61,914	Center for Research for Mothers and Children	896625	Univ of Wash-Seattle
93.866	D	1,888,652	Aging Research		
93.866	I	192,218	Aging Research	00-053	UT Southwest Med Ctr
93.866	I	173,692	Aging Research	00-054	UT Southwest Med Ctr
93.866	I	10,017	Aging Research	50025	Wake F Univ Sch Med
93.866	I	22,484	Aging Research	52315	Wake F Univ Sch Med
93.866	I	63,994	Aging Research	5-31985-B	Univ of Pennsylvania
93.866	I	108,958	Aging Research	JHU 8611-63474	Johns Hopkins Univ
93.866	I	152,462	Aging Research	K-GHBO-458-2-17	Univ TX Hlth Sci Ctr
93.866	I	9,822	Aging Research	R37-AG07218-12	Univ TX Hlth Sci Ctr
93.866	I	156,291	Aging Research	UNC-13662-1404	Penn State Univ
93.867	D	543,701	Vision Research		
93.867	I	7,746	Vision Research	1-R43-EY13493-0	North Coast Crystals
93.867	I	74,061	Vision Research	22-2283320	Western Michigan Un
93.879	D	860,164	Medical Library Assistance		
93.880	D	39,033	Minority Access to Research Careers		
93.884	D	149,311	Grants for Residency Training in General Internal Medicine and/or General Pediatrics		
93.885	D	1,208,108	Grants for Residency Training in General Internal Medicine and/or General Pediatrics		
93.887	D	246,400	Health Care and Other Facilities		
93.891	D	1,655,658	Alcohol Research Center Grants		
93.894	D	2,191,830	Resource and Manpower Development in the Environmental Health Sciences		
93.895	D	545,499	Grants for Faculty Development in Family Medicine		
93.896	D	105,950	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/ General Pediatrics)		
93.906	D	39,945	Rural Health Medical Education Demonstration Projects		
93.912	D	38,955	Rural Health Outreach and Rural Network Development Program		
93.919	I	24,500	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	20-342-20-560-1	Southcentral Fdn

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93.928	I	(1,104)	Special Projects of National Significance	01-SC-HRSA-1020	Duke Univ
93.929	I	6,763	Center for Medical Rehabilitation Research	5-24941	Univ of Virginia
93.932	D	21,265	Native Hawaiian Health Systems		
93.934	D	14,107	Fogarty International Research Collaboration Award		
93.938	D	50,563	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.943	I	334	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	303-9852/DS453	Duke Univ Med Ctr
93.960	D	938,215	Special Minority Initiatives		
93.964	D	149,275	Public Health Traineeships		
93.969	D	222,431	Grants for Geriatric Education Centers		
93.984	D	242,584	Academic Administrative Units in Primary Care		
93.989	D	744,546	Senior International Fellowships		
93.989	I	53,360	Senior International Fellowships	N/A	Yale University
94.005	D	204,701	Learn and Serve America-Higher Education		
99	D	(229)	Other Federal Assistance		
99	I	2,550	Other Federal Assistance	97-UNC-001	Bellomo-Mcgee, Inc
99	I	22,056	Other Federal Assistance	98-UNC-001	Bellomo-Mcgee, Inc
99	I	5,577	Other Federal Assistance	OJDP12070	Wake F Univ Sch Med
99	I	7,957	Other Federal Assistance	PO #217362SUB	Veterans Med Rsch Fd
		<u>389,948,430</u>	Total — University of North Carolina at Chapel Hill		
University of North Carolina at Charlotte					
11.417	I	1,432	Sea Grant Support	R/G01-06	LSU
11.431	D	33,265	Climate and Atmospheric Research		
11.601	D	64,685	Calibration Program		
11.603	D	44,494	National Standard Reference Data System		
11.604	D	146	Standard Reference Materials		
11.609	D	160,764	Measurement and Engineering Research and Standards		
11.612	I	5,661	Advanced Technology Program	2975990146	IBM
12.002	I	24,946	Procurement Technical Assistance for Business Firms	LTR DTD 1/7/02	SBTDC
12.002	I	42,697	Procurement Technical Assistance for Business Firms	MEMO NO. 2001-2	Sbtdc
12.300	D	180,388	Basic and Applied Scientific Research		
12.300	I	2,211	Basic and Applied Scientific Research	00-062	Univ of Alabama
12.300	I	30,912	Basic and Applied Scientific Research	297520010337	Utility Develop

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12.300	I	8,597	Basic and Applied Scientific Research	F004054	Univ of Michigan
12.431	D	438,504	Basic Scientific Research		
12.630	I	12,855	Basic, Applied, and Advanced Research in Science and Engineering	PO#E00320	Ball Engineerin
12.800	D	615,286	Air Force Defense Research Sciences Program		
12.800	I	52,434	Air Force Defense Research Sciences Program	Z10760	Boeing
12.901	D	33,920	Mathematical Sciences Grants Program		
12.902	D	24,798	Information Security Grant Program		
12.910	I	(241)	Research and Technology Development	N/A	Nanodynamics
12.910	I	39,778	Research and Technology Development	PO#43756	Dynetics, Inc.
12.910	I	10,501	Research and Technology Development	PO#45844	Dynetics, Inc.
12.910	I	118,909	Research and Technology Development	PO#WHG108092PH	Lucent Tech
14	D	115,659	U.S. Department of Housing and Urban Development		
14.511	D	64,455	Community Outreach Partnership Center Program		
15.611	D	5,790	Wildlife Restoration		
16.560	D	7,340	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560	I	20,538	National Institute of Justice Research, Evaluation, and Development Project Grants	PROJECT#4	Chlt Meck Polic
16.710	I	3,283	Public Safety Partnership and Community Policing Grants	N/A	Chlt Meck Polic
16.710	I	2,404	Public Safety Partnership and Community Policing Grants	N/A	City of Chlt
20.205	I	13,819	Highway Planning and Construction	N/A	KHA
43.001	D	18,043	Aerospace Education Services Program		
43.001	I	709	Aerospace Education Services Program	HST-G0-06761.03-A	Space Telescope
43.002	I	23,249	Technology Transfer	1225931	Cal Tec/JPL
43.002	I	9,918	Technology Transfer	1232420	Cal Tec/JPL
43.002	I	8,230	Technology Transfer	N/A	Geltech, Inc.
47.041	D	728,314	Engineering Grants		
47.041	I	52,290	Engineering Grants	C-5-34136	U of Mo - Col
47.041	I	36,578	Engineering Grants	EEC-9727411	Univ of Florida
47.041	I	211,223	Engineering Grants	EIES9735007	Univ of Florida
47.041	I	42,631	Engineering Grants	P200850	Univ of Texas
47.041	I	7,869	Engineering Grants	PO#1900-012401008	NVE Corporation
47.049	D	201,602	Mathematical and Physical Sciences		
47.050	D	14,260	Geosciences		
47.050	I	6,000	Geosciences	PO#3000079-000	CMBE
47.070	D	473,813	Computer and Information Science and Engineering		
47.070	I	846	Computer and Information Science and Engineering	#01A-02510	Univ of Cincinn

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.070	I	26,925	Computer and Information Science and Engineering	PC01A-02511	Univ of Cincinn
47.070	I	18,443	Computer and Information Science and Engineering	SC20001176-A	Univ of Cal
47.075	I	7,810	Social, Behavioral, and Economic Sciences	LTR DTD 2/11/02	NRC
47.076	D	99,544	Education and Human Resources		
59.037	I	167,309	Small Business Development Center	LTR DTD 12/21/01	SBTDC
59.037	I	160,827	Small Business Development Center	MEMO NO. 2001-01	SBTDC
64.016	D	23,912	Veterans State Hospital Care		
66.460	I	3,676	Nonpoint Source Implementation Grants	00-0273	Gaston County
66.500	D	139,343	Environmental Protection Consolidated Research		
66.604	I	20,856	Environmental Justice Grants to Small Community Groups	40681	Meck County
81.078	I	59,803	Industrial Energy Conservation	#99-034	Univ of Alabama
81.086	D	66,334	Conservation Research and Development		
81.087	I	890	Renewable Energy Research and Development	4000002039	UT-Battelle,LLC
81.089	I	63	Fossil Energy Research and Development	N/A	Bdm-Oklahoma
81.114	I	1,024	University Nuclear Science and Reactor Support	ACL-1-31015-14	NREL
81.119	I	56,321	State Energy Program Special Projects	B515081	Univ of Cal
81.120	I	49,840	Arms Control and Nonproliferations Policy Analysis	4300015865	Bwxt Y-12,L.L.C
84.007	D	275,856	Federal Supplemental Educational Opportunity Grants		
84.016	D	49,095	Undergraduate International Studies and Foreign Language Programs		
84.033	D	393,303	Federal Work-Study Program		
84.038	D	5,601,165	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	248,498	TRIO - Student Support Services		
84.048	I	2,816	Vocational Education - Basic Grants to States	#46080	CMBE
84.048	I	4,106	Vocational Education - Basic Grants to States	3000200-000	CMBE
84.063	D	7,987,669	Federal Pell Grant Program		
84.116	D	72,904	Fund for the Improvement of Postsecondary Education		
84.153	D	27,354	Business and International Education Projects		
84.195	D	103,696	Bilingual Education - Professional Development		
84.206	D	139,188	Javits Gifted and Talented Students Education Grant Program		
84.215	I	1,080	Fund for the Improvement of Education	#54186	CMBE
84.217	D	219,972	TRIO - McNair Post-Baccalaureate Achievement		
84.276	I	2,255	Goals 2000-State and Local Education Systemic Improvement Grants	PO#3000157-000	CMBE
84.281	I	500	Eisenhower Professional Development State Grants	N/A	Rowan-Salisbury
84.324	D	806,678	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.325	D	798,340	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.332	I	2,029	Comprehensive School Reform Demonstration	3000561-000	CMBE
84.928	I	29,479	A Program to Improve Writing & The Teaching of Writing	92-NC08	Natl Write Proj
93	I	(98)	U.S. Department of Health and Human Services	#N43MH12050	Infotech Soft
93.048	I	76,052	Special Programs for the Aging - Title IV - and Title II Discretionary Projects	020344	Meck County Dss
93.104	I	6,656	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	19803	Pathways
93.104	I	17,956	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	20016	Pathways
93.115	I	130,965	Biometry and Risk Estimation - Health Risks from Environmental Exposures	2002-01	Univ of Okla
93.121	D	2,135	Oral Diseases and Disorders Research		
93.124	D	29,686	Nurse Anesthetist Traineeships		
93.226	I	22,744	Research on Healthcare Costs, Quality and Outcomes	5U18HS09205-05	Harvard Univ
93.242	D	17,206	Mental Health Research Grants		
93.247	D	140,558	Advanced Education Nursing Grant Program		
93.273	D	65,000	Alcohol Research Programs		
93.358	D	70,502	Advanced Education Nursing Traineeships		
93.600	I	13,475	Head Start	2975-2001-0417	Quality Counts
93.600	I	7,412	Head Start	ALY75-01	Georgia St Univ
93.837	I	47,003	Heart and Vascular Diseases Research	98-SC-NIH-1030	Duke University
93.846	D	108,886	Arthritis, Musculoskeletal and Skin Diseases Research		
93.848	D	293,010	Digestive Diseases and Nutrition Research		
93.853	D	96,654	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.854	D	152,949	Biological Basis Research in the Neurosciences		
93.855	D	146,059	Allergy, Immunology and Transplantation Research		
93.856	D	143,617	Microbiology and Infectious Diseases Research		
93.864	D	123,770	Population Research		
93.866	D	52,920	Aging Research		
93.912	I	15,027	Rural Health Outreach and Rural Network Development Program	DTD 6/1/01	CHS
93.917	I	10,950	HIV Care Formula Grants	2975-02-0068	Region Hiv/Aids
93.929	I	299	Center for Medical Rehabilitation Research	N/A	Wm Patterson Uv
		<u>23,476,101</u>	Total — University of North Carolina at Charlotte		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
University of North Carolina at Greensboro					
10	D	16,231	U.S. Department of Agriculture		
10.200	I	18,206	Grants for Agricultural Research, Special Research Grants	00-COOP-1-8843	University of Georgia
10.206	D	278,611	Grants for Agricultural Research - Competitive Research Grants		
10.219	D	57,479	Biotechnology Risk Assessment Research		
12	I	339,194	U.S. Department of Defense	DAAD19-01-1	Dept of Army
12.100	I	34,541	Aquatic Plant Control	G010166-113794	University of Virginia
12.300	D	100,910	Basic and Applied Scientific Research		
12.420	D	86,725	Military Medical Research and Development		
12.800	I	53,498	Air Force Defense Research Sciences Program	F49620-00-1-0131	Georgia Inst of Tech
14.243	D	199,226	Opportunities for Youth - Youthbuild Program		
14.511	D	108,736	Community Outreach Partnership Center Program		
15	I	2,356	U.S. Department of the Interior	1443CA51709	National Park Service
15.923	D	6,471	National Center for Preservation Technology and Training		
21.008	D	55,971	Low-Income Taxpayer Clinics		
43	D	29,138	National Aeronautics and Space Administration		
45.024	D	15,000	Promotion of the Arts - Grants to Organizations and Individuals		
45.025	I	8,998	Promotion of the Arts - Partnership Agreements	FY02-0600, FY02-0915	NC Arts Council
45.161	D	16,445	Promotion of the Humanities - Research		
47	D	474,968	National Science Foundation		
47	I	408	National Science Foundation	OPP-9615949	University of Minnesota
47.041	D	49,525	Engineering Grants		
47.049	D	3,258	Mathematical and Physical Sciences		
47.070	D	65,238	Computer and Information Science and Engineering		
47.074	D	604,840	Biological Sciences		
47.075	D	182,573	Social, Behavioral, and Economic Sciences		
47.076	D	230,651	Education and Human Resources		
47.076	I	23,746	Education and Human Resources	DUE-9950042	Southeast CC
47.076	I	20	Education and Human Resources	N/A	University of Nebraska
47.078	I	45,370	Polar Programs	7074	Marine Biological Lab
66	I	21,819	Environmental Protection Agency	R827084-01-0	University of Maryland
66.500	I	29,031	Environmental Protection Consolidated Research	01-SC-EPA-1033	Duke University
66.606	D	252,998	Surveys, Studies, Investigations and Special Purpose Grants		
81	I	92,850	U.S. Department of Energy	4300012728	BWXT Y-12,LLC
82.010	D	91,655	College and University Partnerships Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84	D	7,575,271	U.S. Department of Education		
84	I	13,360	U.S. Department of Education	ED-01-00-0011	North Central Rel
84	I	147,235	U.S. Department of Education	N/A	NBPTS
84.007	D	510,019	Federal Supplemental Educational Opportunity Grants		
84.029	D	3,692	Special Education - Personnel Development and Parent Training		
84.032	D	14,010,594	Federal Family Education Loans		
84.033	D	396,883	Federal Work-Study Program		
84.038	D	5,898,102	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	302,450	TRIO - Student Support Services		
84.063	D	6,183,490	Federal Pell Grant Program		
84.144	D	469,916	Migrant Education - Coordination Program		
84.153	D	57,217	Business and International Education Projects		
84.168	D	160,752	Eisenhower Professional Development - Federal Activities		
84.214	D	239,552	Even Start - Migrant Education		
84.215	D	1,214,646	Fund for the Improvement of Education		
84.302	D	1,002,968	Regional Technology in Education Consortia		
84.319	D	1,495,737	Eisenhower Regional Mathematics and Science Education Consortia		
84.325	D	1,128,374	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.339	D	248,916	Learning Anytime Anywhere Partnerships		
84.342	D	628,156	Preparing Tomorrow's Teachers to Use Technology		
89.003	D	26,140	National Historical Publications and Records Grants		
93	D	4,753	U.S. Department of Health and Human Services		
93	I	52,722	U.S. Department of Health and Human Services	G-42-682-GA	Georgia Tech
93.121	D	3,739	Oral Diseases and Disorders Research		
93.124	D	19,856	Nurse Anesthetist Traineeships		
93.135	I	16,305	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	Q.E. Baker Associates
93.136	I	26,177	Injury Prevention and Control Research and State and Community Based Programs	01-615	University of South Carolina
93.242	D	386,246	Mental Health Research Grants		
93.273	D	49,163	Alcohol Research Programs		
93.279	D	27,739	Drug Abuse Research Programs		
93.283	D	163,723	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.298	D	127,517	Nurse Practitioner and Nurse-Midwifery Education Programs		
93.358	D	111,923	Advanced Education Nursing Traineeships		
93.399	D	982	Cancer Control		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.652	I	4,880	Adoption Opportunities	N/A	National Adoption Center
93.670	D	328,795	Child Abuse and Neglect Discretionary Activities		
93.847	D	15,500	Diabetes, Endocrinology and Metabolism Research		
93.848	D	5,237	Digestive Diseases and Nutrition Research		
93.864	I	10,373	Population Research	40406885574	Nat'l Bureau of Econ Research
93.865	I	53,746	Center for Research for Mothers and Children	FY2001-086	Univ of Kansas Ctr For Research
93.887	D	178,682	Health Care and Other Facilities		
93.974	D	335,860	Family Planning - Service Delivery Improvement Research Grants		
		<u>47,234,074</u>	Total — University of North Carolina at Greensboro		
<u>University of North Carolina at Pembroke</u>					
14	D	206,199	U.S. Department of Housing and Urban Development		
17.255	D	152,142	Workforce Investment Act		
17.259	D	524,290	WIA Youth Activities		
43.001	D	44,138	Aerospace Education Services Program		
45.160	D	28,829	Promotion of the Humanities - Fellowships and Stipends		
47.049	D	52,877	Mathematical and Physical Sciences		
81	D	4,643	U.S. Department of Energy		
84.007	D	52,307	Federal Supplemental Educational Opportunity Grants		
84.032	D	830,177	Federal Family Education Loans		
84.033	D	1,675,950	Federal Work-Study Program		
84.038	D	1,595,909	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	255,156	TRIO - Student Support Services		
84.047	D	261,497	TRIO - Upward Bound		
84.063	D	4,234,727	Federal Pell Grant Program		
84.120	I	21,806	Minority Science and Engineering Improvement	N/A	Norfolk State Univ
84.299	D	517,658	Indian Education - Special Programs		
93.178	D	3,987	Nursing Workforce Diversity		
93.375	I	4,509	Minority Biomedical Research Support	N/A	Indiana University
93.822	D	299,543	Health Careers Opportunity Program		
93.880	D	346	Minority Access to Research Careers		
93.910	I	211,682	Family and Community Violence Prevention Program	FCVP0026-01	Central State Univ
93.926	D	213,566	Healthy Start Initiative		
		<u>11,191,938</u>	Total — University of North Carolina at Pembroke		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
University of North Carolina at Wilmington					
10.200	D	255,971	Grants for Agricultural Research, Special Research Grants		
10.212	I	1,906	Small Business Innovation Research	USDA98-33610-63	Cape Cod USDA
10.500	D	807	Cooperative Extension Service		
11.417	I	16,954	Sea Grant Support	MML-170455D	Mote Marine Lab
11.417	I	30,010	Sea Grant Support	SCSGC	SC Sea Grant
11.420	I	55,323	Coastal Zone Management Estuarine Research Reserves	00-358	CICEET
11.420	I	5,158	Coastal Zone Management Estuarine Research Reserves	02-05-087	U.Miss/NOAA
11.429	D	132	Marine Sanctuary Program		
11.430	D	3,638,952	Undersea Research		
11.430	I	11,233	Undersea Research	37NURP-2001-03-20	NURC
11.430	I	5,834	Undersea Research	S108437	WHOI
11.433	I	16,483	Marine Fisheries Initiative	742253	Ohio State Unvi
11.440	I	53,104	Environmental Sciences, Applications, Data, and Education	FWC 99184	FMRI/NOAA
11.452	I	17,243	Unallied Industry Products	99029	FMRI
11.455	I	57,636	Cooperative Science and Education Program	4-25023	Rutgers/NMFS
11.460	D	722,853	Special Oceanic and Atmospheric Projects		
12.300	D	9	Basic and Applied Scientific Research		
12.300	I	1,347	Basic and Applied Scientific Research	01-0058	WHOI
12.300	I	(1)	Basic and Applied Scientific Research	N00014-99-1-0819	Woods Hole/Onr
14.246	D	62,195	Community Development Block Grants/Economic Development Initiative		
15.608	D	9,778	Fish and Wildlife Management Assistance		
15.615	D	3,143	Cooperative Endangered Species Conservation Fund		
15.807	D	41,221	Earthquake Hazards Reduction Program		
15.808	D	84,800	U.S. Geological Survey: Research and Data Acquisition		
15.810	D	6,796	National Cooperative Geologic Mapping Program		
15.916	I	483	Outdoor Recreation - Acquisition, Development and Planning	579907400-1	FIU/Nat Park Sv
16.541	I	12,197	Juvenile Justice and Delinquency Prevention - Special Emphasis	065100FDJK314	Say Agencies
16.711	D	772	Troops to COPS		
45.024	D	2,565	Promotion of the Arts - Grants to Organizations and Individuals		
45.024	I	5,000	Promotion of the Arts - Grants to Organizations and Individuals	02-11	NC Humanities C
45.026	I	3,250	Promotion of the Arts - Leadership Initiatives	01SPE0630	SC Arts Commiss
47.041	D	4,110	Engineering Grants		
47.049	D	205,209	Mathematical and Physical Sciences		
47.050	D	130,812	Geosciences		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.050	I	8,521	Geosciences	418927-BA219	Texas A&M/Nsr
47.050	I	46,245	Geosciences	51067-A	West Wash Univ
47.070	D	558,874	Computer and Information Science and Engineering		
47.074	D	321,655	Biological Sciences		
47.074	I	19,132	Biological Sciences	803207	Ciencia/Nsf
47.074	I	31,016	Biological Sciences	9806743	Bigelow Lab/Oce
47.074	I	6,877	Biological Sciences	S108182	WHOI
47.075	D	13,669	Social, Behavioral, and Economic Sciences		
47.076	D	88,660	Education and Human Resources		
47.076	I	6,600	Education and Human Resources	561425643	NC Sch Sci & Ma
47.078	D	22,704	Polar Programs		
66.500	I	18,859	Environmental Protection Consolidated Research	669567	Univ of Miami/E
66.500	I	2,245	Environmental Protection Consolidated Research	FWC 99187	FMRI/EPA
66.500	I	100,882	Environmental Protection Consolidated Research	P635151	Univ of Miami
66.505	I	1,759	Water Pollution Control - Research, Development, and Demonstration	Dep No MR239	FL Dept of Env
66.607	D	14,602	Training and Fellowships for the Environmental Protection Agency		
83.551	D	205,708	Project Impact: Building Disaster Resistant Communities		
84.007	D	228,480	Federal Supplemental Educational Opportunity Grants		
84.033	D	924,437	Federal Work-Study Program		
84.038	D	5,300,175	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	4,478,036	Federal Pell Grant Program		
84.116	I	12,124	Fund for the Improvement of Postsecondary Education	P116J980014-00	ETSU/US Dept Ed
84.268	D	28,308,273	Federal Direct Student Loans		
84.335	D	31,389	Child Care Access Means Parents in School		
84.339	I	82,094	Learning Anytime Anywhere Partnerships	0699.10.190D	Univ Col/Den/Ed
84.339	I	16,297	Learning Anytime Anywhere Partnerships	P339B990128	NASFAA/Dept Ed
84.342	D	252,471	Preparing Tomorrow's Teachers to Use Technology		
93.113	D	1,492,867	Biological Response to Environmental Health Hazards		
93.273	D	4,116	Alcohol Research Programs		
93.279	D	29,232	Drug Abuse Research Programs		
93.279	I	6,635	Drug Abuse Research Programs	3125-01-00	Cal Pac Med Ctr
93.279	I	3,978	Drug Abuse Research Programs	3125-03-00	Cal Pac Med Res
93.298	D	2,928	Nurse Practitioner and Nurse-Midwifery Education Programs		
93.337	I	134,864	Biomedical Research Support	S01160	Univ Md-Bmore
93.337	I	(9,609)	Biomedical Research Support	UMDB-5-P01-ES09-563	Univ of Md-Bmor

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.337	I	22,556	Biomedical Research Support	UMDB-5-P01-ES09-563-01	Univ of Md-Bmor
93.358	D	22,715	Advanced Education Nursing Traineeships		
93.398	I	(1,027)	Cancer Research Manpower	3125-01-00	Cal.Pacific Med
93.846	D	39,580	Arthritis, Musculoskeletal and Skin Diseases Research		
93.864	D	23,940	Population Research		
93.865	D	18,367	Center for Research for Mothers and Children		
93.925	D	20,974	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>48,377,185</u>	Total — University of North Carolina at Wilmington		

Western Carolina University

10.206	D	23,458	Grants for Agricultural Research - Competitive Research Grants		
10.652	I	55,206	Forestry Research	Sub Contract	Univ Georgia
11.303	D	89,173	Economic Development - Technical Assistance		
14	D	4,210	U.S. Department of Housing and Urban Development		
15.608	D	4,633	Fish and Wildlife Management Assistance		
15.916	I	16,862	Outdoor Recreation - Acquisition, Development and Planning	Sub Contract	UNC-Asheville
15.921	D	3,137	Rivers, Trails and Conservation Assistance		
42	I	186,536	Library of Congress	Sub Contract	Montreat
45.161	D	38,246	Promotion of the Humanities - Research		
45.301	D	15,516	Institute of Museum and Library Services		
47.049	D	42,494	Mathematical and Physical Sciences		
47.050	D	45,899	Geosciences		
47.074	D	23,620	Biological Sciences		
47.075	I	28,041	Social, Behavioral, and Economic Sciences	Sub Contract	Univ Reno
59.037	D	3,230,806	Small Business Development Center		
84	I	19,989	U.S. Department of Education	92-NWS	National Writing
84.007	D	154,369	Federal Supplemental Educational Opportunity Grants		
84.033	D	381,573	Federal Work-Study Program		
84.038	D	6,288,027	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	239,282	TRIO - Student Support Services		
84.044	D	263,745	TRIO - Talent Search		
84.047	D	210,432	TRIO - Upward Bound		
84.063	D	3,366,441	Federal Pell Grant Program		
84.268	D	14,180,993	Federal Direct Student Loans		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.325	D	577,045	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
93.364	D	14,132	Nursing Student Loans		
99	I	61,506	Other Federal Assistance	5173-98-01	Winrock
		<u>29,565,371</u>	Total — Western Carolina University		
Winston-Salem State University					
12.420	I	150,692	Military Medical Research and Development	057183	N/A
14.237	D	695,773	Historically Black Colleges and Universities Program		
16.560	I	1,381	National Institute of Justice Research, Evaluation, and Development Project Grants	057195	N/A
16.595	D	158,846	Executive Office for Weed and Seed		
20.907	I	50,119	Historically Black Colleges and Universities: Entrepreneurial Training and Technical Assistance	057184-185-186	N/A
43.001	D	67,513	Aerospace Education Services Program		
43.001	I	3,716	Aerospace Education Services Program	052116	NASA Scholarship
43.001	I	31,545	Aerospace Education Services Program	052118	Generic Divide
59.037	I	102,534	Small Business Development Center	052300-500	N/A
84.007	D	596,951	Federal Supplemental Educational Opportunity Grants		
84.031	D	1,284,421	Higher Education - Institutional Aid		
84.032	D	2,462,826	Federal Family Education Loans		
84.033	D	561,139	Federal Work-Study Program		
84.038	D	1,242,400	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	76,254	TRIO - Student Support Services		
84.047	D	266,346	TRIO - Upward Bound		
84.063	D	4,130,394	Federal Pell Grant Program		
84.120	D	130,625	Minority Science and Engineering Improvement		
84.120	I	28,367	Minority Science and Engineering Improvement	051470	N/A
84.325	D	6,538	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.342	D	289,409	Preparing Tomorrow's Teachers to Use Technology		
93.106	D	146,424	Minority International Research Training Grant in the Biomedical and Behavioral Sciences		
93.364	D	8,279	Nursing Student Loans		
93.375	D	158,921	Minority Biomedical Research Support		
93.389	D	547,820	Research Infrastructure		
93.570	I	2,360	Community Services Block Grant - Discretionary Awards	055159	National Youth Sport/NCAA

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.822	D	251,392	Health Careers Opportunity Program		
93.837	I	83,006	Heart and Vascular Diseases Research	057190-1,290	N/A
93.925	D	260,060	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
99	I	10,662	Other Federal Assistance	052127	NCAMP
99	I	264	Other Federal Assistance	057177	N/A
		<u>13,806,977</u>	Total — Winston-Salem State University		
		<u>968,131,159</u>	Total — University of North Carolina System		

*Community Colleges:***Alamance Community College**

84.007	D	25,280	Federal Supplemental Educational Opportunity Grants		
84.033	D	31,500	Federal Work-Study Program		
84.063	D	1,861,438	Federal Pell Grant Program		
		<u>1,918,218</u>	Total — Alamance Community College		

South Piedmont Community College

84.007	D	30,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	30,286	Federal Work-Study Program		
84.063	D	1,788,134	Federal Pell Grant Program		
		<u>1,848,420</u>	Total — South Piedmont Community College		

Asheville-Buncombe Community College

17.253	I	38,754	Welfare-to-Work Grants to States and Localities	WTW-2001-3751-46-23	Buncombe County
17.253	I	46,492	Welfare-to-Work Grants to States and Localities	WTW-2001-3751-22	Buncombe County
17.255	I	26,146	Workforce Investment Act	WIA-2001-0421-46-28	Buncombe County
17.255	I	1,792	Workforce Investment Act	WIA-YO-2001-0412-46-16	Buncombe County
17.255	I	9,309	Workforce Investment Act	N/A	Buncombe County
17.255	I	35,346	Workforce Investment Act	WIA-2001-0412-46-27	Buncombe County
84.007	D	48,050	Federal Supplemental Educational Opportunity Grants		
84.032	D	11,793	Federal Family Education Loans		
84.033	D	65,982	Federal Work-Study Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	2,290,570	Federal Pell Grant Program		
93.558	I	18,368	Temporary Assistance for Needy Families	K-11068	Buncombe County
		<u>2,592,602</u>	Total — Asheville-Buncombe Community College		
Beaufort County Community College					
84.007	D	18,438	Federal Supplemental Educational Opportunity Grants		
84.031	D	289,215	Higher Education - Institutional Aid		
84.033	D	39,401	Federal Work-Study Program		
84.042	D	280,013	TRIO - Student Support Services		
84.063	D	1,470,493	Federal Pell Grant Program		
		<u>2,097,560</u>	Total — Beaufort County Community College		
Bladen Community College					
17.246	D	98,575	Employment and Training Assistance - Dislocated Workers		
17.250	D	447,845	Job Training Partnership Act		
84.032	D	157,126	Federal Family Education Loans		
84.033	D	30,000	Federal Work-Study Program		
84.063	D	1,845,564	Federal Pell Grant Program		
		<u>2,579,110</u>	Total — Bladen Community College		
Blue Ridge Community College					
17.258	I	49,187	WIA Adult Program	N/A	Mountain Area
17.260	I	124,365	WIA Dislocated Workers	99-00-0421-46-04	Mountain Area
17.260	D	12,775	WIA Dislocated Workers		
17.260	I	14,978	WIA Dislocated Workers	N/A	Mountain Area
84.007	D	15,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	405	Federal Family Education Loans		
84.033	D	23,799	Federal Work-Study Program		
84.063	D	713,010	Federal Pell Grant Program		
		<u>953,519</u>	Total — Blue Ridge Community College		
Brunswick Community College					
17.246	I	55,194	Employment and Training Assistance - Dislocated Workers	01-2030-33-5626	N/A
17.250	I	8,626	Job Training Partnership Act	01-0-33-0	Cape Fear Council of Govts
17.250	I	20,484	Job Training Partnership Act	01-2040-33-5626	N/A

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.250	I	98,827	Job Training Partnership Act	01-2020-33-5626	N/A
17.250	I	7,439	Job Training Partnership Act	01-3590-33-5626	N/A
17.250	I	89,605	Job Training Partnership Act	01-3751-33-5626	N/A
17.250	I	4,747	Job Training Partnership Act	01-3751-33-5626	N/A
84.063	D	852,409	Federal Pell Grant Program		
		<u>1,137,331</u>	Total — Brunswick Community College		
<u>Caldwell Community College</u>					
84.007	D	31,163	Federal Supplemental Educational Opportunity Grants		
84.031	D	381,379	Higher Education - Institutional Aid		
84.033	D	66,009	Federal Work-Study Program		
84.042	D	252,394	TRIO - Student Support Services		
84.063	D	2,179,364	Federal Pell Grant Program		
		<u>2,910,309</u>	Total — Caldwell Community College		
<u>Cape Fear Community College</u>					
14.219	I	12,473	Community Development Block Grants/Small Cities Program	02-268	Housing Auth-City of Wilmington
17.246	D	18,315	Employment and Training Assistance - Dislocated Workers		
17.250	I	101,843	Job Training Partnership Act	02-263	Cape Fear Council of Govt
17.250	I	22,283	Job Training Partnership Act	02-264	Cape Fear Council of Govt
17.250	I	32,617	Job Training Partnership Act	02-265	Cape Fear Council of Govt
17.250	I	56,325	Job Training Partnership Act	02-266	Cape Fear Council of Govt
17.250	I	8,127	Job Training Partnership Act	02-267	Cape Fear Council of Govt
84.007	D	84,482	Federal Supplemental Educational Opportunity Grants		
84.032	D	89,439	Federal Family Education Loans		
84.033	D	121,310	Federal Work-Study Program		
84.063	D	2,555,440	Federal Pell Grant Program		
		<u>3,102,654</u>	Total — Cape Fear Community College		
<u>Carteret Community College</u>					
17.250	D	102,007	Job Training Partnership Act		
47	D	43,019	National Science Foundation		
84.007	D	24,553	Federal Supplemental Educational Opportunity Grants		
84.032	D	6,262	Federal Family Education Loans		
84.033	D	39,192	Federal Work-Study Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	1,484,183	Federal Pell Grant Program		
84.066	D	157,658	TRIO - Educational Opportunity Centers		
		<u>1,856,874</u>	Total — Carteret Community College		
<u>Catawba Valley Community College</u>					
84.007	D	29,610	Federal Supplemental Educational Opportunity Grants		
84.033	D	222,095	Federal Work-Study Program		
84.063	D	1,862,484	Federal Pell Grant Program		
		<u>2,114,189</u>	Total — Catawba Valley Community College		
<u>Central Carolina Community College</u>					
84.007	D	39,870	Federal Supplemental Educational Opportunity Grants		
84.033	D	72,164	Federal Work-Study Program		
84.063	D	2,859,785	Federal Pell Grant Program		
84.335	D	3,290	Child Care Access Means Parents in School		
		<u>2,975,109</u>	Total — Central Carolina Community College		
<u>Central Piedmont Community College</u>					
16	D	43,842	U.S. Department of Justice		
17.246	I	41,024	Employment and Training Assistance - Dislocated Workers	N/A	Mecklenburg County
17.250	I	88,216	Job Training Partnership Act	N/A	Mecklenburg County
84.007	D	155,463	Federal Supplemental Educational Opportunity Grants		
84.033	D	280,739	Federal Work-Study Program		
84.038	D	41,445	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	214,558	TRIO - Student Support Services		
84.044	D	211,341	TRIO - Talent Search		
84.047	D	222,927	TRIO - Upward Bound		
84.063	D	3,610,330	Federal Pell Grant Program		
84.078	I	23,282	Special Education - Postsecondary Education Programs for Persons with Disabilities	N/A	Univ of Tenn
		<u>4,933,167</u>	Total — Central Piedmont Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Cleveland Community College</u>					
84.007	D	22,741	Federal Supplemental Educational Opportunity Grants		
84.033	D	27,195	Federal Work-Study Program		
84.063	D	2,094,469	Federal Pell Grant Program		
		<u>2,144,405</u>	Total — Cleveland Community College		
<u>Coastal Carolina Community College</u>					
17.250	I	183,053	Job Training Partnership Act	01-2020-40-6035-07	ECWDB
17.250	I	4,400	Job Training Partnership Act	01-2040-40-6035-07	ECWDB
17.250	I	10,000	Job Training Partnership Act	01-2050-40-6035-07	ECWDB
17.250	I	15,000	Job Training Partnership Act	01-3590-40-6035-07	ECWDB
84.007	D	35,872	Federal Supplemental Educational Opportunity Grants		
84.033	D	55,147	Federal Work-Study Program		
84.063	D	2,337,653	Federal Pell Grant Program		
		<u>2,641,125</u>	Total — Coastal Carolina Community College		
<u>College of the Albemarle</u>					
84.007	D	57,628	Federal Supplemental Educational Opportunity Grants		
84.033	D	36,425	Federal Work-Study Program		
84.042	D	235,244	TRIO - Student Support Services		
84.063	D	1,350,859	Federal Pell Grant Program		
93.364	D	1,133	Nursing Student Loans		
		<u>1,681,289</u>	Total — College of the Albemarle		
<u>Craven Community College</u>					
84.007	D	96,686	Federal Supplemental Educational Opportunity Grants		
84.032	D	445,759	Federal Family Education Loans		
84.033	D	80,719	Federal Work-Study Program		
84.063	D	2,109,778	Federal Pell Grant Program		
		<u>2,732,942</u>	Total — Craven Community College		
<u>Davidson Community College</u>					
84.007	D	48,941	Federal Supplemental Educational Opportunity Grants		
84.032	D	119,048	Federal Family Education Loans		
84.033	D	34,798	Federal Work-Study Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.042	D	167,214	TRIO - Student Support Services		
84.063	D	2,182,311	Federal Pell Grant Program		
		<u>2,552,312</u>	Total — Davidson Community College		
<u>Durham Technical Community College</u>					
84.007	D	28,320	Federal Supplemental Educational Opportunity Grants		
84.033	D	42,000	Federal Work-Study Program		
84.063	D	2,383,737	Federal Pell Grant Program		
94.002	D	58,567	Retired and Senior Volunteer Program		
		<u>2,512,624</u>	Total — Durham Technical Community College		
<u>Edgecombe Community College</u>					
17.255	I	982,301	Workforce Investment Act	9-3590-21-4466	Upper C.P. Coun of Gov
17.255	I	91,190	Workforce Investment Act	9-3590-21-4466	Upper C.P. Coun of Gov
84.033	D	17,548	Federal Work-Study Program		
84.063	D	2,631,408	Federal Pell Grant Program		
		<u>3,722,447</u>	Total — Edgecombe Community College		
<u>Fayetteville Technical Community College</u>					
84.007	D	65,625	Federal Supplemental Educational Opportunity Grants		
84.033	D	122,620	Federal Work-Study Program		
84.038	D	891	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	6,054,642	Federal Pell Grant Program		
93.925	D	44,136	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>6,287,914</u>	Total — Fayetteville Technical Community College		
<u>Forsyth Community College</u>					
82	I	40,977	United States Information Agency	1A-PSLJ-G7190246	Southeastern Comm College
84	D	4,316	U.S. Department of Education		
84.007	D	71,419	Federal Supplemental Educational Opportunity Grants		
84.033	D	52,500	Federal Work-Study Program		
84.063	D	3,025,500	Federal Pell Grant Program		
84.116	I	4,095	Fund for the Improvement of Postsecondary Education	P116P980035	Tidewater Comm College
		<u>3,198,807</u>	Total — Forsyth Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Gaston College</u>					
84.007	D	36,095	Federal Supplemental Educational Opportunity Grants		
84.033	D	44,062	Federal Work-Study Program		
84.063	D	2,787,676	Federal Pell Grant Program		
84.268	D	847,154	Federal Direct Student Loans		
		<u>3,714,987</u>	Total — Gaston College		
<u>Guilford Technical Community College</u>					
84.007	D	77,190	Federal Supplemental Educational Opportunity Grants		
84.032	D	589,739	Federal Family Education Loans		
84.033	D	119,075	Federal Work-Study Program		
84.063	D	3,954,133	Federal Pell Grant Program		
		<u>4,740,137</u>	Total — Guilford Technical Community College		
<u>Halifax Community College</u>					
17.253	D	110,205	Welfare-to-Work Grants to States and Localities		
17.255	D	327,916	Workforce Investment Act		
84.007	D	45,832	Federal Supplemental Educational Opportunity Grants		
84.033	D	95,796	Federal Work-Study Program		
84.042	D	272,013	TRIO - Student Support Services		
84.063	D	2,439,850	Federal Pell Grant Program		
84.355	D	13,468	Child Care Provider Loan Forgiveness Demonstration		
		<u>3,305,080</u>	Total — Halifax Community College		
<u>Haywood Community College</u>					
84.007	D	18,566	Federal Supplemental Educational Opportunity Grants		
84.032	D	24,018	Federal Family Education Loans		
84.033	D	29,439	Federal Work-Study Program		
84.063	D	1,403,588	Federal Pell Grant Program		
		<u>1,475,611</u>	Total — Haywood Community College		
<u>Isothermal Community College</u>					
84.007	D	16,800	Federal Supplemental Educational Opportunity Grants		
84.033	D	24,328	Federal Work-Study Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.038	D	11,993	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	1,337,725	Federal Pell Grant Program		
		<u>1,390,846</u>	Total — Isothermal Community College		
<u>James Sprunt Community College</u>					
84.007	D	22,414	Federal Supplemental Educational Opportunity Grants		
84.033	D	34,211	Federal Work-Study Program		
84.042	D	302,519	TRIO - Student Support Services		
84.044	D	212,039	TRIO - Talent Search		
84.047	D	295,726	TRIO - Upward Bound		
84.063	D	1,314,500	Federal Pell Grant Program		
93.364	D	15,141	Nursing Student Loans		
		<u>2,196,550</u>	Total — James Sprunt Community College		
<u>Johnston Community College</u>					
84.032	D	2,807	Federal Family Education Loans		
84.042	D	147,092	TRIO - Student Support Services		
		<u>149,899</u>	Total — Johnston Community College		
<u>Lenoir Community College</u>					
17.255	I	6,988	Workforce Investment Act	01-2050-40-6169	East Carolina Workforce Dev Board
17.255	I	9,402	Workforce Investment Act	01-3590-40-6169	East Carolina Workforce Dev Board
17.255	I	314,522	Workforce Investment Act	01-2020-40-6169	East Carolina Workforce Dev Board
17.255	I	248,440	Workforce Investment Act	01-2030-40-6169	East Carolina Workforce Dev Board
84.032	D	28,266	Federal Family Education Loans		
84.033	D	75,125	Federal Work-Study Program		
84.063	D	2,608,035	Federal Pell Grant Program		
		<u>3,290,778</u>	Total — Lenoir Community College		
<u>Martin Community College</u>					
84.007	D	15,998	Federal Supplemental Educational Opportunity Grants		
84.032	D	368,241	Federal Family Education Loans		
84.033	D	27,754	Federal Work-Study Program		
84.063	D	1,128,652	Federal Pell Grant Program		
		<u>1,540,645</u>	Total — Martin Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Mayland Community College</u>					
17.253	I	8,446	Welfare-to-Work Grants to States and Localities	01/3751-16-1380	Region D
17.255	I	27,372	Workforce Investment Act	01/3590-16-1380	Region D
17.258	I	67,059	WIA Adult Program	01/2020-49-1380	Region D
17.258	I	5,929	WIA Adult Program	01-00-2050-49-1380-06	Region D
17.258	I	10,000	WIA Adult Program	01-00-2050-49-1380-61	Region D
17.259	I	83,502	WIA Youth Activities	01/2040-49-1380	Region D
17.260	I	91,875	WIA Dislocated Workers	01/2030-49-1380	Region D
84.007	D	26,700	Federal Supplemental Educational Opportunity Grants		
84.033	D	18,944	Federal Work-Study Program		
84.042	D	253,765	TRIO - Student Support Services		
84.063	D	690,792	Federal Pell Grant Program		
93.575	I	7,964	Child Care and Development Block Grant	N/A	Headstart
93.575	I	3,900	Child Care and Development Block Grant	N/A	Headstart
93.575	D	29,347	Child Care and Development Block Grant		
		<u>1,325,595</u>	Total — Mayland Community College		
<u>McDowell Community College</u>					
17.253	I	60,697	Welfare-to-Work Grants to States and Localities	PY-1998-WTW-2	Isothermal PDC
17.255	I	64,032	Workforce Investment Act	01-2040-02	Isothermal PDC
84.007	D	7,120	Federal Supplemental Educational Opportunity Grants		
84.033	D	17,654	Federal Work-Study Program		
84.063	D	1,211,969	Federal Pell Grant Program		
		<u>1,361,472</u>	Total — McDowell Community College		
<u>Mitchell Community College</u>					
84.007	D	20,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	19,117	Federal Work-Study Program		
84.063	D	1,368,277	Federal Pell Grant Program		
		<u>1,407,394</u>	Total — Mitchell Community College		
<u>Montgomery Community College</u>					
17.255	I	71,204	Workforce Investment Act	N/A	Reg Con Serv
84.007	D	20,877	Federal Supplemental Educational Opportunity Grants		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	12,541	Federal Work-Study Program		
84.063	D	844,179	Federal Pell Grant Program		
		<u>948,801</u>	Total — Montgomery Community College		
<u>Nash Community College</u>					
84.033	D	18,876	Federal Work-Study Program		
84.042	D	215,712	TRIO - Student Support Services		
84.063	D	1,639,824	Federal Pell Grant Program		
		<u>1,874,412</u>	Total — Nash Community College		
<u>Pamlico Community College</u>					
84.033	D	7,065	Federal Work-Study Program		
84.063	D	355,956	Federal Pell Grant Program		
84.077	D	7,069	Bilingual Vocational Training		
		<u>370,090</u>	Total — Pamlico Community College		
<u>Piedmont Community College</u>					
17.253	I	68,607	Welfare-to-Work Grants to States and Localities	01-3751-43-4236-WTW	Council of Gover
17.255	I	9,826	Workforce Investment Act	01-2040-43-4236-00-13	Council of Gover
17.255	I	7,820	Workforce Investment Act	01-2020-43-4236-00-11	Council of Gover
17.255	I	26,102	Workforce Investment Act	N/A	Council of Gover
17.258	I	20,712	WIA Adult Program	01-2020-43-42536-00-13	Council of Gover
17.259	I	81,606	WIA Youth Activities	01-2040-43-4236-00-43	Council of Gover
84.007	D	18,940	Federal Supplemental Educational Opportunity Grants		
84.033	D	39,810	Federal Work-Study Program		
84.042	D	314,510	TRIO - Student Support Services		
84.063	D	1,466,665	Federal Pell Grant Program		
84.066	D	458,618	TRIO - Educational Opportunity Centers		
		<u>2,513,216</u>	Total — Piedmont Community College		
<u>Pitt Community College</u>					
10.558	D	24,111	Child and Adult Care Food Program		
17.258	D	174,642	WIA Adult Program		
17.259	D	74,448	WIA Youth Activities		
17.260	D	193,138	WIA Dislocated Workers		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.007	D	73,903	Federal Supplemental Educational Opportunity Grants		
84.032	D	79,257	Federal Family Education Loans		
84.033	D	103,544	Federal Work-Study Program		
84.038	D	4,533	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	3,848,199	Federal Pell Grant Program		
84.335	D	13,592	Child Care Access Means Parents in School		
93.364	D	2,657	Nursing Student Loans		
		<u>4,592,024</u>	Total — Pitt Community College		
<u>Randolph Community College</u>					
84.007	D	31,760	Federal Supplemental Educational Opportunity Grants		
84.033	D	34,761	Federal Work-Study Program		
84.042	D	226,457	TRIO - Student Support Services		
84.063	D	1,351,171	Federal Pell Grant Program		
		<u>1,644,149</u>	Total — Randolph Community College		
<u>Richmond Community College</u>					
17.253	I	106,899	Welfare-to-Work Grants to States and Localities	01-44-3059	LRCOG
17.253	I	41,268	Welfare-to-Work Grants to States and Localities	01-44-3059	LRCOG
84.007	D	31,450	Federal Supplemental Educational Opportunity Grants		
84.033	D	51,032	Federal Work-Study Program		
84.063	D	2,213,395	Federal Pell Grant Program		
		<u>2,444,044</u>	Total — Richmond Community College		
<u>Roanoke-Chowan Community College</u>					
84.007	D	28,862	Federal Supplemental Educational Opportunity Grants		
84.033	D	45,687	Federal Work-Study Program		
84.042	D	249,703	TRIO - Student Support Services		
84.063	D	1,606,050	Federal Pell Grant Program		
		<u>1,930,302</u>	Total — Roanoke-Chowan Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Robeson Community College</u>					
84.007	D	42,480	Federal Supplemental Educational Opportunity Grants		
84.033	D	35,148	Federal Work-Study Program		
84.063	D	2,844,503	Federal Pell Grant Program		
		<u>2,922,131</u>	Total — Robeson Community College		
<u>Rockingham Community College</u>					
17.259	I	34,803	WIA Youth Activities	1	NW Piedmont COG
84.007	D	15,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	4,045	Federal Family Education Loans		
84.033	D	40,000	Federal Work-Study Program		
84.063	D	1,332,301	Federal Pell Grant Program		
		<u>1,426,149</u>	Total — Rockingham Community College		
<u>Rowan-Cabarrus Community College</u>					
84.007	D	6,300	Federal Supplemental Educational Opportunity Grants		
84.033	D	5,329	Federal Work-Study Program		
84.063	D	3,049,868	Federal Pell Grant Program		
		<u>3,061,497</u>	Total — Rowan-Cabarrus Community College		
<u>Sampson Community College</u>					
84.002	D	206,419	Adult Education - State Grant Program		
84.007	D	46,756	Federal Supplemental Educational Opportunity Grants		
84.033	D	46,367	Federal Work-Study Program		
84.042	D	211,955	TRIO - Student Support Services		
84.063	D	1,500,378	Federal Pell Grant Program		
84.243	D	114,196	Tech-Prep Education		
84.355	D	9,925	Child Care Provider Loan Forgiveness Demonstration		
		<u>2,135,996</u>	Total — Sampson Community College		
<u>Sandhills Community College</u>					
84.007	D	39,188	Federal Supplemental Educational Opportunity Grants		
84.033	D	61,439	Federal Work-Study Program		
84.042	D	178,861	TRIO - Student Support Services		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	3,096,870	Federal Pell Grant Program		
84.268	D	273,738	Federal Direct Student Loans		
		<u>3,650,096</u>	Total — Sandhills Community College		
<u>Southeastern Community College</u>					
17	D	245,838	U.S. Department of Labor		
17	I	513,484	U.S. Department of Labor	0-3751-33	Cape Fear COG
17.250	I	515,442	Job Training Partnership Act	0-2020-33	Cape Fear COG
17.250	I	260,760	Job Training Partnership Act	0-2030-33	Cape Fear COG
17.250	I	84,619	Job Training Partnership Act	0-2040-33	Cape Fear COG
17.250	I	78,351	Job Training Partnership Act	0-3590-33	Cape Fear COG
17.250	I	10,204	Job Training Partnership Act	N/A	Cape Fear COG
82	D	200,018	United States Information Agency		
84.007	D	64,170	Federal Supplemental Educational Opportunity Grants		
84.032	D	6,883	Federal Family Education Loans		
84.033	D	69,542	Federal Work-Study Program		
84.038	D	12,871	Federal Perkins Loan Program - Federal Capital Contributions		
84.044	D	300,019	TRIO - Talent Search		
84.047	D	332,646	TRIO - Upward Bound		
84.063	D	2,628,826	Federal Pell Grant Program		
93.364	D	42,209	Nursing Student Loans		
94.002	D	63,448	Retired and Senior Volunteer Program		
		<u>5,429,330</u>	Total — Southeastern Community College		
<u>Southwestern Community College</u>					
11.552	D	39,428	Technology Opportunities		
23.001	D	249,141	Appalachian Regional Development (See individual Appalachian Programs)		
84.007	D	32,030	Federal Supplemental Educational Opportunity Grants		
84.031	D	397,636	Higher Education - Institutional Aid		
84.033	D	64,761	Federal Work-Study Program		
84.042	D	198,932	TRIO - Student Support Services		
84.047	D	194,934	TRIO - Upward Bound		
84.063	D	1,472,862	Federal Pell Grant Program		
84.334	D	670,674	Gaining Early Awareness and Readiness for Undergraduate Programs		
		<u>3,320,398</u>	Total — Southwestern Community College		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Stanly Community College</u>					
84.007	D	21,436	Federal Supplemental Educational Opportunity Grants		
84.033	D	42,802	Federal Work-Study Program		
84.063	D	1,275,062	Federal Pell Grant Program		
		<u>1,339,300</u>	Total — Stanly Community College		
<u>Surry Community College</u>					
84.007	D	24,026	Federal Supplemental Educational Opportunity Grants		
84.032	D	913	Federal Family Education Loans		
84.033	D	47,123	Federal Work-Study Program		
84.063	D	1,924,877	Federal Pell Grant Program		
		<u>1,996,939</u>	Total — Surry Community College		
<u>Tri-County Community College</u>					
84.007	D	24,610	Federal Supplemental Educational Opportunity Grants		
84.027	D	220,369	Special Education - Grants to States		
84.033	D	30,390	Federal Work-Study Program		
84.063	D	1,633,947	Federal Pell Grant Program		
		<u>1,909,316</u>	Total — Tri-County Community College		
<u>Vance-Granville Community College</u>					
17.250	I	510	Job Training Partnership Act	00-2020-43-4316-00-11/12RG	Kerr-Tar COG
17.250	I	169	Job Training Partnership Act	00-2020-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	8,943	Job Training Partnership Act	00-3751-43-4316-WTW	Kerr-Tar COG
17.250	I	122,878	Job Training Partnership Act	01-2020-43-4316-00-11/12RG	Kerr-Tar COG
17.250	I	219,992	Job Training Partnership Act	01-2020-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	58,326	Job Training Partnership Act	01-2040-43-4316-00-13-IR	Kerr-Tar COG
17.250	I	302,344	Job Training Partnership Act	01-3751-43-4316-WTW	Kerr-Tar COG
17.250	I	595	Job Training Partnership Act	02-3590-20-4316-BJ-13CS-24	Kerr-Tar COG
17.250	I	75,320	Job Training Partnership Act	03-3590-20-4316-BJ-13CS-24	Kerr-Tar COG
17.250	I	6,725	Job Training Partnership Act	N/A	Kerr-Tar COG
84.007	D	57,626	Federal Supplemental Educational Opportunity Grants		
84.033	D	113,217	Federal Work-Study Program		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.042	D	229,925	TRIO - Student Support Services		
84.063	D	3,931,289	Federal Pell Grant Program		
		<u>5,127,859</u>	Total — Vance-Granville Community College		
<u>Wake Technical Community College</u>					
47.076	D	194,555	Education and Human Resources		
84.007	D	31,920	Federal Supplemental Educational Opportunity Grants		
84.032	D	512,529	Federal Family Education Loans		
84.033	D	57,175	Federal Work-Study Program		
84.063	D	3,790,944	Federal Pell Grant Program		
84.141	D	120,244	Migrant Education - High School Equivalency Program		
		<u>4,707,367</u>	Total — Wake Technical Community College		
<u>Wayne Community College</u>					
17.258	I	122,973	WIA Adult Program	00-2020-40-6331-09	ECWDB
17.259	I	104,895	WIA Youth Activities	00-2040-40-6331-09	ECWDB
17.259	I	12,012	WIA Youth Activities	01-2040-6331-09	ECWDB
17.260	I	175,354	WIA Dislocated Workers	00-2030-40-6331-09	ECWDB
84.007	D	49,834	Federal Supplemental Educational Opportunity Grants		
84.033	D	92,246	Federal Work-Study Program		
84.038	D	1,661	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	2,355,179	Federal Pell Grant Program		
94.016	D	4,998	Senior Companion Program		
		<u>2,919,152</u>	Total — Wayne Community College		
<u>Western Piedmont Community College</u>					
84.007	D	28,078	Federal Supplemental Educational Opportunity Grants		
84.033	D	60,815	Federal Work-Study Program		
84.044	D	227,762	TRIO - Talent Search		
84.063	D	2,177,782	Federal Pell Grant Program		
		<u>2,494,437</u>	Total — Western Piedmont Community College		
<u>Wilkes Community College</u>					
17	I	10,000	U.S. Department of Labor	01-00-2050-49-1533-03	Region D COG
17	I	29,882	U.S. Department of Labor	01-00-2050-49-1533-05	Region D COG

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17	I	9,929	U.S. Department of Labor	01-00-2050-49-1533-97	Region D COG
17.249	I	526	Employment Services and Job Training Pilots - Demonstrations and Research	AF-10540-00-60	Region D COG
17.253	I	540	Welfare-to-Work Grants to States and Localities	00-9-3751-49-1533-05	Region D COG
17.253	I	580	Welfare-to-Work Grants to States and Localities	00-9-3751-49-1533-97	Region D COG
17.253	I	60,000	Welfare-to-Work Grants to States and Localities	01-9-3751-16-1533-97	Region D COG
17.253	I	29,932	Welfare-to-Work Grants to States and Localities	01-9-3751-49-1533-05	Region D COG
17.258	I	3,017	WIA Adult Program	00-2020-49-1533	Region D COG
17.258	I	134,136	WIA Adult Program	01-2020-49-1533	Region D COG
17.259	I	8,860	WIA Youth Activities	00-2040-49-1533	Region D COG
17.259	I	158,904	WIA Youth Activities	01-2040-49-1533	Region D COG
17.260	I	2,285	WIA Dislocated Workers	00-2030-49-1533	Region D COG
17.260	I	281,249	WIA Dislocated Workers	01-2030-49-1533	Region D COG
84	D	315	U.S. Department of Education		
84.007	D	15,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	35,208	Federal Work-Study Program		
84.042	D	276,260	TRIO - Student Support Services		
84.063	D	1,871,957	Federal Pell Grant Program		
		<u>2,928,580</u>	Total — Wilkes Community College		
<u>Wilson Technical Community College</u>					
17.235	I	8,434	Senior Community Service Employment Program	15009-5028	Region L
84.007	D	40,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	1,030	Federal Family Education Loans		
84.033	D	31,080	Federal Work-Study Program		
84.042	D	238,757	TRIO - Student Support Services		
84.047	D	274,947	TRIO - Upward Bound		
84.063	D	2,281,364	Federal Pell Grant Program		
		<u>2,875,612</u>	Total — Wilson Technical Community College		
		<u>148,953,118</u>	Total — Community Colleges		

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2002

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Other Component Units</i>					
<u>Global TransPark</u>					
11.300	D	283,863	Grants for Public Works and Economic Development Facilities		
20.106	D	10,566,096	Airport Improvement Program		
		<u>10,849,959</u>	Total — Global TransPark		
<u>NC Partnership for Children</u>					
23.011	D	79,431	Appalachian State Research, Technical Assistance, and Demonstration Projects		
		<u>79,431</u>	Total — NC Partnership for Children		
		<u>10,929,390</u>	Total — Other Component Units		
		<u>1,128,013,667</u>	Total — Component Units		
		<u><u>\$ 11,206,085,822</u></u>	TOTAL EXPENDITURES OF FEDERAL AWARDS		

N/A = Not Available

The accompanying notes are an integral part of this schedule.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2002

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Schedule appears in three formats:

- **Summary** - The summary schedule reports expenditures of federal awards by program or program cluster.
- **Detail** - The detail schedule presents federal programs by federal agency and lists individual programs within program clusters.
- **By State Agency** - The schedule by state agency presents expenditures of federal awards by state agency and by program. In some instances, federal funds have been transferred from one state agency to another to be expended in the same program. When this is the case, the expenditure of federal awards has been reported under the organization that received the funds directly from the federal government.

Federal CFDA numbers are from the Catalog of Federal Domestic Assistance published by the Office of Management and Budget and the General Services Administration. Programs without a CFDA number are presented with only the federal agency's two-digit prefix in place of a CFDA number.

B. Reporting Entity

The State of North Carolina financial reporting entity is fully described in Note 1 to the financial statements. The financial reporting entity includes (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the primary government's financial statements to be misleading or incomplete.

The accompanying Schedule of Expenditures of Federal Awards includes all federal programs administered by the state financial reporting entity except the programs of the State Education Assistance Authority and the North Carolina Housing Finance Agency. These agencies issue separate single audit reports for their programs.

C. Basis of Accounting

An award is considered expended when the activity related to the award occurs. The activity generally pertains to events requiring compliance with laws, regulations, and the provisions of contract and grant agreements. Specific transaction types have been recognized as follows:

Direct Costs: Direct costs have been recognized on the cash basis of accounting, that is, when cash is disbursed rather than when the charge is incurred.

Indirect costs: Indirect costs are recovered from the federal government by applying a federally approved indirect cost rate or by allocating these costs among benefiting programs in accordance with a federally approved plan. Each program's share of indirect costs are recognized on the accompanying Schedule of Expenditures of Federal Awards.

Loan and loan guarantee transactions:

- Federal Perkins Loan Program - Federal Capital Contributions (CFDA 84.038), Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA 93.342), Nursing Student Loans (CFDA 93.364), Capitalization Grants for State Revolving Funds (CFDA 66.458) and Capitalization Grants for Drinking Water State Revolving Fund (66.468) - Expenditures of federal awards in the accompanying Schedule of Expenditures of Federal Awards include the value of new loans made during the year, the balance of loans from previous years with federal continuing compliance requirements, federal capital contributions received during the year, interest subsidy, and administrative cost allowances. Loan balances outstanding at year-end are disclosed in Note 2.
- Federal Family Education Loans (CFDA 84.032) and Federal Direct Student Loans (CFDA 84.268) - These loans are made by outside lenders to students at institutions of higher education within the state reporting entity. The institutions are responsible for certain administrative requirements for new loans. As a result, the value of loans made during the year and administrative cost allowances are recognized as expenditures of federal awards in the accompanying Schedule of Expenditures of Federal Awards. The balance of loans for previous years is not included because the lender accounts for the prior balances.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2002

Other assistance:

- Food Donation (CFDA 10.550) - Food commodities donated to the N.C. Department of Agriculture are valued at estimated fair market value at the time of receipt.
- Donation of Federal Surplus Personal Property (CFDA 39.003) - Federal surplus property donated to the N.C. Department of Administration is valued at estimated fair market value at the time of receipt.
- Food Stamps (CFDA 10.551) - The State issues food stamp benefits in electronic form. Food stamp benefits are recognized as expenditures when recipients use the benefits.
- Immunization Grants (CFDA 93.268) - Vaccines donated to the N.C. Department of Health and Human Services are reported at the value assigned by the U.S. Department of Health and Human Services.

NOTE 2: FEDERAL LOANS OUTSTANDING

The State of North Carolina had the following federal loan balances outstanding at year-end:

<u>Program</u>	<u>CFDA #</u>	<u>Amount Outstanding</u>
Federal Perkins Loan Program – Federal Capital Contributions	84.038	\$ 87,294,277
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	4,415,212
Nursing Student Loans	93.364	325,809
Capitalization Grants for State Revolving Funds	66.458	66,667,247
Capitalization Grants for Drinking Water State Revolving Fund	66.468	26,311,603

NOTE 3: UNEMPLOYMENT INSURANCE

State unemployment tax revenues and payments in lieu of taxes are combined with federal funds and used to pay benefits under the Unemployment Insurance program (CFDA 17.225). The state and federal portions of the total expenditures reported on the Schedule were \$1,168,966,570 and \$320,076,449, respectively.

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**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2002**

**Prepared by
Office of the State Controller**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
97-SA-7	Health and Human Services	<p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>Partial corrective action has been taken. The Division of Public Health (Epidemiology) no longer contracts with DAPAA.</p> <p>This finding has been under investigation by the FBI. The DHHS Office of Internal Audit (OIA) has requested access to the State Auditor's audit workpapers on DAPAA. These records have been subpoenaed by the Grand Jury and as of October 16, 2002 have not been released by the US Attorney. Upon their release to the State Auditor, the OIA is expected to exam the records and attempt to resolve the questioned cost disclosed by the Office of the State Auditor in their published report.</p>
97-SA-14	Public Instruction	<p><u>The Allotment Process to Local Education Agencies (LEAs) Needs Improvement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on July 31, 1998 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
97-SA-23	Public Instruction	<p><u>Procedures for Collecting Student Counts Need Improvement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on July 31, 1998 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
97-SA-58	Health and Human Services	<p><u>Enhance Controls to Prevent Payment of Incorrect Claims</u></p> <p>Partial corrective action has been taken. The State does not believe that batch-processing controls are necessary at this time because the auditor did not identify any instances of keying errors that alluded to the necessity of such a control. The State contends that claims suspended by such an</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		edit have to be manually reviewed which is costly. The State adds that they will periodically sample claims to determine the manual keying error rate to determine if such a control is cost effective. Implementation of this control will periodically be evaluated. However, the Division of Medical Assistance requested that the \$264,709 in federal questioned costs be paid back on the HCFA 64 report. This request was sent to the DHHS Controller on October 15, 2002.
97-SA-59	Health and Human Services	<p><u>Some Services Rendered Not Consistent with Medical Records</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, December 9, 2002, two years have passed since the audit report in which the finding occurred was submitted on July 31, 1998 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
97-SA-62	Health and Human Services	<p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>Partial corrective action has been taken. See finding 97-SA-7 for a description.</p>
97-SA-63	Health and Human Services	<p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>Partial corrective action has been taken. See finding 97-SA-7 for a description.</p>
97-SA-66	Health and Human Services	<p><u>The Division of Epidemiology Failed to Adequately Monitor and Continued to Fund a Subrecipient Even After Becoming Aware of Serious Fiscal Concerns</u></p> <p>Partial corrective action has been taken. See finding 97-SA-7 for a description.</p>
98-SA-16	Public Instruction	<p><u>Required Debarment Certifications Were Not Obtained</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>audit report in which the finding occurred was submitted on July 29, 1999 to the Federal clearinghouse;</p> <ol style="list-style-type: none"> 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
98-SA-18	Public Instruction	<p><u>Required Debarment Certifications Were Not Obtained</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on July 29, 1999 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
98-SA-23	Public Instruction	<p><u>Required Debarment Certifications Were Not Obtained</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on July 29, 1999 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
98-SA-64	Health and Human Services	<p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>Partial corrective action has been taken. This case (Sample 9-S-271) was under review by DMA's PI because length of stay exceeded PI parameters. Documentation in medical record did not support medical necessity for acute care for a portion of the stay. We contract with First Mental Health and MRNC to conduct post payment reviews of these stays. This finding is tentative. It is not a final determination of an overpayment. The notice of overpayment (\$39,291.75) was issued by MRNC on 2/10/99. This case is in the appeal process, if the appeal is won, the amount of overpayment could be adjusted or eliminated. As of October 4, 2002, this case was still in the appeals process.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
98-SA-65	Health and Human Services	<p><u>Family Planning Claims Were Not Properly Administered</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 11, 2003, two years have passed since the audit report in which the finding occurred was submitted on July 29, 1999 to the Federal clearinghouse; 2. The U.S. Department of Health and Human/HCFR is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-1	Health and Human Services	<p><u>Compliance Requirements Prepared for Subrecipients Contained Misstatements</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 11, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/OARCP is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-2	Public Instruction	<p><u>Federal Funds Not Drawn In Accordance With Agreement</u></p> <p>Full corrective action has been taken.</p>
99-SA-3	Public Instruction	<p><u>Federal Funds Not Drawn In Accordance With Agreement</u></p> <p>Full corrective action has been taken.</p>
99-SA-4	Health and Human Services	<p><u>Compliance Requirements Prepared for Subrecipients Contained Misstatements</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 11, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/OARCP is

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
99-SA-5	Wildlife Resources Commission	<u>Federal Funds Not Drawn Down In Compliance With Policies and Procedures</u> The audit finding does not warrant further action because: 1. As of today, March 26, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Interior is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-6	Wildlife Resources Commission	<u>Fixed Assets Not Properly Managed</u> The audit finding does not warrant further action because: 1. As of today, March 26, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Interior is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-7	Wildlife Resources Commission	<u>Fixed Assets Not Properly Managed</u> The audit finding does not warrant further action because: 1. As of today, March 26, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Interior is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
99-SA-8	Wildlife Resources Commission	<p><u>Required Procurement Policies Were Not Followed</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, March 26, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Interior is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-18	Public Instruction	<p><u>Federal Transactions Were Not Reconciled</u></p> <p>Full corrective action has been taken.</p>
99-SA-19	Public Instruction	<p><u>Federal Funds Not Drawn In Accordance With Agreement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-20	Public Instruction	<p><u>Required Debarment Certifications Were Not Obtained</u></p> <p>Full corrective action has been taken.</p>
99-SA-21	Public Instruction	<p><u>Federal Transactions Were Not Reconciled</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
99-SA-22	Public Instruction	<u>Federal Funds Not Drawn In Accordance With Agreement</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse;2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
99-SA-23	Public Instruction	<u>Documentation of the Eligibility Process Was Deficient</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse;2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
99-SA-24	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse;2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
99-SA-25	Public Instruction	<u>Federal Transactions Were Not Reconciled</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-26	Public Instruction	<u>Federal Funds Not Drawn In Accordance With Agreement</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-27	Public Instruction	<u>Documentation of the Eligibility Process Was Deficient</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-28	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
99-SA-31	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 11, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-32	Health and Human Services	<p><u>Control Weaknesses Over Determination And Documentation Of Client Eligibility</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 23, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-33	Health and Human Services	<p><u>Required Procurement Policies Were Not Consistently Followed</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 23, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-34	Health and Human Services	<p><u>Suspension and Debarment Certifications Were Not Obtained</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 23, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-35	Public Instruction	<u>Federal Transactions Were Not Reconciled</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-36	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, October 31, 2002, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-39	Health and Human Services	<u>Some Employees Had Improper Access to EIS</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, February 11, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/OARCP is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
99-SA-43	Health and Human Services	<p><u>Review Procedures for Subrecipient Audit Reports Were Not Adequate</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 11, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/OARCP is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-44	Health and Human Services	<p><u>Subrecipient Monitoring Procedures Were Inadequate</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 11, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/OARCP is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-45	Health and Human Services	<p><u>Compliance Requirements Prepared for Subrecipients Contained Misstatements</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 11, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/OARCP is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-46	Office of Information Technology Services	<p><u>Working Capital Reserves Exceed Federal Guidelines</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, October 30, 2002, two years have passed since the

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse;
		2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
99-SA-53	Health and Human Services	<u>Weatherization Payments Were Not Approved by the Contract Administrator</u> The audit finding does not warrant further action because: 1. As of today, February 11, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/OEA is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-56	Health and Human Services	<u>Administrative Costs Exceeded Earmarking Requirements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OEA.
99-SA-63	Health and Human Services	<u>Review Procedures for Subrecipient Audit Reports Were Not Adequate</u> The audit finding does not warrant further action because: 1. As of today, February 11, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/OARCP is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-64	Health and Human Services	<u>Subrecipient Monitoring Procedures Were Inadequate</u> The audit finding does not warrant further action because: 1. As of today, February 11, 2003, two years have passed since the

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse;
		2. The U.S. Department of Health and Human Services/OARCP is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
99-SA-67	Health and Human Services	<p><u>Subrecipient Monitoring Procedures Were Inadequate</u></p> <p>Partial corrective action has been taken. The Division of Social Services is revising its monitoring plan to fully address this finding. Monitoring can and does take place in a variety of ways. Our initial monitoring plan, which partially addressed this finding, was developed to focus efforts where the highest risk of improper use of federal funds existed. We specifically developed a set of monitoring procedures for subrecipients receiving IV-E and TANF funding, but were relying on our overall analysis of a subrecipient's control environment to determine if further monitoring was needed on programs with a lower level of risk, such as SSBG and LIEAP. The Department has now implemented a comprehensive monitoring function that is based on division implementation with coordination and oversight from the DHHS Controller's Office. Annual reports and a database of monitoring information will be a part of this function. The new methodology will ensure improved compliance with OMB Circular A-133. DSS is modifying its Division plan in accordance with this comprehensive Departmental strategy so that a sample of all types of funding received by a subrecipient may be selected for monitoring. We believe that the modified plan will fully address this audit finding. The Division has made limited progress with implementation of the plan due to current budget issues. Positions to assist in the implementation have not been filled pending resolution of budget issues. DSS will continue to move forward with implementation of the full plan as resources permit.</p>
99-SA-68	Health and Human Services	<p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/HCFE.</p>
99-SA-69	Health and Human Services	<p><u>Family Planning Claims Were Not Properly Administered</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/HCFE.</p>
99-SA-70	Health and Human Services	<p><u>Federal Funds Not Drawn In Accordance With Agreement</u></p> <p>The audit finding does not warrant further action because:</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 1. As of today, February 11, 2003, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/DPM is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-71	Health and Human Services	<u>Suspension and Debarment Certifications Were Not Obtained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, October 11, 2002, two years have passed since the audit report in which the finding occurred was submitted for March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/HCFA is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-72	Health and Human Services	<u>Compliance Supplements Were Not Properly Developed</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, October 11, 2002, two years have passed since the audit report in which the finding occurred was submitted for March 31, 2000 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/HCFA is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
00-SA-2	Agriculture	<u>Reconciliation of Disbursing Account Untimely</u> Full corrective action has been taken.
00-SA-3	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken.
00-SA-4	Public Instruction	<u>Federal Funds Not Drawn in Accordance With Agreement</u>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		Full corrective action has been taken.
00-SA-5	Public Instruction	<u>Federal Funds Not Drawn in Accordance With Agreement</u>
		Full corrective action has been taken.
00-SA-6	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u>
		Full corrective action has been taken.
00-SA-7	Environment and Natural Resources	<u>Federal Participation Not Recorded In Fixed Asset Records</u>
		Full corrective action has been taken, however awaiting management decision from the U.S. Department of Interior (DOI).
00-SA-8	Environment and Natural Resources	<u>Expenditure Charged to a Grant After the Period of Availability</u>
		Full corrective action has been taken, however awaiting management decision from the U.S. Department of Interior (DOI).
00-SA-9	Wildlife Resources Commission	<u>Federal Transactions Were Not Reconciled</u>
		Full corrective action has been taken.
00-SA-10	Wildlife Resources Commission	<u>Mileage Transactions Were Not Properly Charged</u>
		Full corrective action has been taken.
00-SA-11	Wildlife Resources Commission	<u>Federal Transactions Were Not Reconciled</u>
		Full corrective action has been taken.
00-SA-12	Wildlife Resources Commission	<u>Mileage Transactions Were Not Properly Charged</u>
		Full corrective action has been taken.
00-SA-16	Commerce	<u>Contractual Agreement to Set Standards Not Executed</u>
		Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
00-SA-17	Commerce	<u>Cash Drawdowns Not Monitored for School-to-Work Subrecipients</u>
		Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
00-SA-18	Commerce	<u>Subrecipient Monitoring Procedures Were Inadequate</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
00-SA-19	Commerce	<u>Compliance Supplements Were Not Properly Developed</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
00-SA-20	Commerce	<u>Compliance Supplements Were Not Properly Developed</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
00-SA-21	Commerce	<u>Weatherization Reports Were Inaccurate</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Energy.
00-SA-22	Health and Human Services	<u>Compliance Supplements Were Not Properly Developed</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Energy.
00-SA-23	Crime Control and Public Safety	<u>Numerous Violations of the Cash Management Improvement Act Occurred</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-24	Crime Control and Public Safety	<u>Public Assistance Grants Expenditures Not Adequately Documented</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-25	Crime Control and Public Safety	<u>Numerous Violations of the Cash Management Improvement Act Occurred</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-26	Crime Control and Public Safety	<u>Disaster Agreements Lost</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-27	Crime Control and Public Safety	<u>Accounting for Public Assistance Grants Inadequate</u> Full corrective action has been taken, however awaiting management

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		decision from the Federal Emergency Management Agency (FEMA).
00-SA-28	Crime Control and Public Safety	<u>Open Projects on Major Disasters Not Closed Timely</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-29	Crime Control and Public Safety	<u>Public Assistance Grant Reports Not Filed With Grantor Agency</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-30	Crime Control and Public Safety	<u>Subrecipient Audit Reports Not Required or Tracked</u> No corrective action has been taken. The Department corrective plan is for the internal auditor to ensure subrecipient audit reports are required and tracked.
00-SA-31	Crime Control and Public Safety	<u>Subrecipient Agreements Did Not Require Progress Reports</u> No corrective action has been taken. The Department corrective plan is for the internal auditor to ensure subrecipient agreements require progress reports.
00-SA-32	Crime Control and Public Safety	<u>Lease Payments Made for Unoccupied Trailer Pads</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-33	Crime Control and Public Safety	<u>Numerous Violations of the Cash Management Improvement Act Occurred</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-34	Crime Control and Public Safety	<u>Numerous Violations of the Cash Management Improvement Act Occurred</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-35	Crime Control and Public Safety	<u>Hazard Mitigation Grant Report Did Not Agree With Accounting Records</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
00-SA-36	Crime Control and Public Safety	<u>Subrecipient Audit Reports Not Required or Tracked</u> No corrective action has been taken. The Department plans to ensure by internal auditor review that adequate and reliable controls are in place to

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		ensure the tracking and receipt of all subrecipient audit reports for the Hazard Mitigation Grant Program (CFDA #83.548) in compliance with Federal OMB Circular A-133 requirements.
00-SA-37	Public Instruction	<u>Funds Were Provided to Subrecipients Who Were Never Approved for Funding</u> Full corrective action has been taken.
00-SA-38	Public Instruction	<u>Federal Funds Not Drawn in Accordance With Agreement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
00-SA-39	Public Instruction	<u>Funds Were Provided to Subrecipients Who Were Never Approved for Funding</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
00-SA-40	Public Instruction	<u>Federal Funds Not Drawn in Accordance With Agreement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
00-SA-41	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
00-SA-42	Public Instruction	<u>Federal Funds Not Drawn in Accordance With Agreement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
00-SA-43	Public Instruction	<u>Required Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
00-SA-44	Health and Human Services	<u>Claims for Mental Health Services Contained Amounts Not Eligible for TANF Maintenance of Effort</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
00-SA-45	Health and Human Services	<u>Procedures Did Not Guard Against Inappropriate Charges to TANF Maintenance of Effort</u> Full corrective action has been taken.
00-SA-46	Health and Human Services	<u>Federal Reports Contained Erroneous Data</u> Full corrective action has been taken.
00-SA-47	Health and Human Services	<u>Programs Were Not Monitored or Inadequately Monitored</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
00-SA-48	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
00-SA-49	Health and Human Services	<u>Fixed Assets Were Not Inventoried at Several Locations</u> Full corrective action has been taken.
00-SA-50	Health and Human Services	<u>Fixed Assets Records Not Updated</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
00-SA-51	Health and Human Services	<u>Required Debarment Certifications Were Not Obtained</u> Full corrective action has been taken.
00-SA-52	Health and Human Services	<u>Compliance Supplement Prepared for Subrecipients Contained Misstatements</u> Full corrective action has been taken.
00-SA-53	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
00-SA-54	Health and Human Services	<u>Appropriate Action Not Taken in Child Support Cases</u> Full corrective action has not been taken, however the U.S. Department of Health and Human Services/OCSE has issued a final management decision and action taken was consistent with the final management

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		decision.
00-SA-55	Health and Human Services	<u>Noncompliance With Contract Terms</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OEA.
00-SA-56	Health and Human Services	<u>Compliance Supplements Were Not Properly Developed</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OEA.
00-SA-57	Health and Human Services	<u>Weatherization Contract Was Not Well Managed</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OEA.
00-SA-58	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
00-SA-59	Health and Human Services	<u>Foster Care Facilities Were Overpaid</u> Full corrective action has been taken.
00-SA-61	Health and Human Services	<u>Approval for Contracts Not Obtained Prior to Receiving Services</u> Full corrective action has been taken.
00-SA-62	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
00-SA-63	Health and Human Services	<u>Programs Were Not Monitored or Inadequately Monitored</u> Partial corrective action has been taken. See finding 99-SA-67 for a description.
00-SA-64	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
00-SA-65	Health and Human Services	<u>Services Billed Were Not Supported by Medical Records</u> Partial corrective action has been taken. All overpayments included in this

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		finding have been recouped from the providers except as indicated below:
		04-J-091: Overpayment of \$53.12 identified. Appeal information has been reviewed and a recommendation has been made to the DMA Hearing Office.
		07-J-190: Overpayment of \$22.96 identified. No recoupment letter sent. Investigation expanded to other non-sampled claims by this provider. Final investigation is still pending record review. This claim will be part of a larger recoupment that includes this sampled claim.
00-SA-66	Health and Human Services	<u>Some Employees Had Improper Access to the Eligibility Information System and the Medicaid Management Information System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/HCFE.
00-SA-67	Health and Human Services	<u>Federal Funds Not Drawn in Accordance With Agreement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/DPM.
00-SA-70	Health and Human Services	<u>Subrecipient Monitoring Procedures Not Documented</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
00-SA-71	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
01-SA-1	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
01-SA-2	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
01-SA-3	State Controller	<u>Calculation of Interest Liability to the Federal Government Contained Errors</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-4	Health and Human Services	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
01-SA-5	Health and Human Services	<p><u>Subrecipient Audit Reports Not Adequately Reviewed</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
01-SA-6	Health and Human Services	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
01-SA-7	Employment Security Commission	<p><u>Access Rights for Separated Employees Not Removed Timely</u></p> <p>Partial corrective action has been taken. The Employment Security Commission increased efforts to ensure employees comply with the new requirements that were developed and implemented in 2001 to ensure access rights to computer systems are immediately revoked for separated employees. The agency is evaluating a risk-based approach to the standard for timeliness of access revocation. The Internal Security Handbook will be revised to better describe the standard.</p>
01-SA-8	Employment Security Commission	<p><u>Some Quarterly Tax and Wage Reports Not Retained</u></p> <p>Partial corrective action has been taken. In an effort to manage the Employment Security Commission's data storage capacity while meeting legal requirements for reproduction of data supplied to the Agency, the Employment Security Commission only retains the paper quarterly tax and wage reports for up to 90 days. After all data on these reports has been keyed, the physical report is not retained. The Employment Security Commission stores the required quarterly report data for reproduction purposes as needed. Section 457, "Employers' Quarterly Report Batches File" in the Record Retention Agreement was amended on September 11, 2000. This amendment will be linked to other procedural requirements.</p>
01-SA-9	Employment Security Commission	<p><u>Claimant Eligibility Not Always Adequately Documented</u></p> <p>Partial corrective action has been taken. At the Unemployment Insurance statewide conference in August, 2002, the Chief of Benefits met with all local office claims supervisors to discuss the need for adequate information regarding a claimant's eligibility. During the Employment Service statewide conference in September, 2002, this same message was relayed to field office managers and regional claims specialists. The agency is also evaluating whether certain types of documentation continue to be needed. Standard operating procedures will be updated to conform to current</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		practices evolving from electronic submissions.
01-SA-10	Transportation	<u>Equipment Purchased Without Required Approval</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-11	Transportation	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-12	Transportation	<u>Expenditures Charged to a Grant After the Period of Availability</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-13	Transportation	<u>Required Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-14	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Partial corrective action has been taken. The form used to monitor the subrecipient has been revised to allow the Highway Specialist to document all necessary monitoring activities. Procedures are being developed and personnel are being trained to fully ensure that sufficient monitoring is performed and documented.
01-SA-15	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-16	Transportation	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-17	Transportation	<u>Expenditures Charged to a Grant After the Period of Availability</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-18	Transportation	<u>Required Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		decision from the U.S. Department of Transportation.
01-SA-19	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Partial corrective action has been taken. See finding 01-SA-14 for a description.
01-SA-20	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-21	Transportation	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-22	Transportation	<u>Required Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-23	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Partial corrective action has been taken. See finding 01-SA-14 for a description.
01-SA-24	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-25	Transportation	<u>Required Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-26	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Partial corrective action has been taken. See finding 01-SA-14 for a description.
01-SA-27	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-28	Transportation	<u>Equipment Purchased Without Required Approval</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-29	Transportation	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-30	Transportation	<u>Expenditures Charged to a Grant After the Period of Availability</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-31	Transportation	<u>Required Debarment Certifications Were Not Obtained</u> Partial corrective action has been taken. The debarment clause is now in the subrecipient contracts, but not in the procurement contracts over \$100,000. Controls have been strengthened to insure that future procurement contracts over \$100,000 will contain the debarment certification.
01-SA-32	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Partial corrective action has been taken. See finding 01-SA-14 for a description.
01-SA-33	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-34	Transportation	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-35	Transportation	<u>Required Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-36	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Partial corrective action has been taken. See finding 01-SA-14 for a description.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-37	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-38	Environment and Natural Resources	<u>Mathematical Inaccuracies in Annual Report</u> Full corrective action has been taken, however awaiting management decision from the U.S. Environmental Protection Agency (EPA).
01-SA-39	Environment and Natural Resources	<u>Inadequate Subrecipient Monitoring</u> Full corrective action has been taken, however awaiting management decision from the U.S. Environmental Protection Agency (EPA).
01-SA-40	Environment and Natural Resources	<u>Noncompliance With Environmental Review Requirements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Environmental Protection Agency (EPA).
01-SA-41	Crime Control and Public Safety	<u>Public Assistance Grant Progress Reports Were Incomplete</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
01-SA-42	Crime Control and Public Safety	<u>Tracking of Subrecipient Audit Reports Inadequate</u> Partial corrective action has been taken. The Department will continue to ensure by internal auditor review that adequate and reliable controls are in place to ensure the tracking and receipt of all subrecipient audit reports for the Public Assistance Grant Program (CFDA #83.544) in compliance with Federal OMB Circular A-133 requirements.
01-SA-43	Crime Control and Public Safety	<u>Management Decisions on Subrecipient Audit Reports Not Issued</u> Partial corrective action has been taken. The Department will continue to ensure by internal auditor review that management decisions for audit findings reported in subrecipient audit reports are issued as required by OMB Circular A-133 requirements related to the Public Assistance Grant Program (CFDA #83.544).
01-SA-44	Transportation	<u>Required Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
01-SA-45	Crime Control and Public Safety	<u>Required Debarment Certifications Not Obtained</u>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
	Public Safety	Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency (FEMA).
01-SA-46	Public Instruction	<u>Funds Were Provided to Subrecipients Who Were Never Approved for Funding</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
01-SA-47	Health and Human Services	<u>Basic Support Claims Were Not Properly Paid</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
01-SA-48	Health and Human Services	<u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u> Partial corrective action has been taken. The Division has implemented corrective actions delineated within the previous response. Currently, the Division is awaiting final written feedback/resolution from the federal funding authority on sample numbers: financial eligibility # 14 and # 176, IPE # 109 and comparable benefits # 112. In earlier communications with the federal funding authority, the Division was advised to anticipate the final written feedback/resolution to be issued stating no further actions necessary, due to immaterial sum less than \$10,000 and based on the corrective actions initiated to date by the Division.
01-SA-49	Health and Human Services	<u>Excess Federal Funds Held</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/DPM.
01-SA-50	Health and Human Services	<u>Federal Reports Contained Erroneous or Undocumented Data</u> Full corrective action has been taken.
01-SA-51	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
01-SA-52	State Controller	<u>Calculation of Interest Liability to the Federal Government Contained Errors</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-53	Health and Human Services	<u>Expenditures Erroneously Charged to Federal Programs</u> Full corrective action has been taken.
01-SA-54	Health and Human Services	<u>Fixed Asset Records Not Updated Timely</u> Full corrective action has been taken.
01-SA-55	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
01-SA-56	Health and Human Services	<u>Appropriate Action Not Taken in Child Support Cases</u> Full corrective action has not been taken, however the U.S. Department of Health and Human Services/OCSE has issued a final management decision and action taken was consistent with the final management decision.
01-SA-57	Health and Human Services	<u>Expenditures Erroneously Charged to Federal Programs</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
01-SA-58	Health and Human Services	<u>Period of Availability Not Documented</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OEA.
01-SA-59	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
01-SA-60	Health and Human Services	<u>Employee Paid for Unearned Leave</u> Partial corrective action has been taken. The Director of the Division of Child Development sent a memorandum to all Division staff on April 4, 2002 citing new procedures for assuring that time worked and time off for all Division employees are appropriately monitored each month. A copy of this memorandum was submitted with the previous update. A portion of the overpayment to the one employee for the year 2000 is being deducted from the employee's pay each month. Under the current schedule, the salary overpayment will be paid back in full with the December 2002 monthly payroll.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-61	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
01-SA-62	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
01-SA-63	Health and Human Services	<u>Criminal Record Checks Not Documented</u> Partial corrective action has been taken. During the SFY 2002 audit period the Division issued new policy requiring that no foster care family home license would be issued until the criminal record checks results were received from the State Bureau of Investigation. In SFY 2002, the Division also experienced several months wherein the position responsible for this activity was vacant. At the time a new employee was brought on board it appears the new employee inadvertently failed to follow existing policy and verify the criminal records check had been done. The Division is now fully staffed in this critical area and is processing all requests accurately and within two weeks. Additionally, a manual check of all family homes is being completed to ensure that no other criminal records checks have been missed.
01-SA-64	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
01-SA-65	State Controller	<u>Calculation of Interest Liability to the Federal Government Contained Errors</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
01-SA-66	Health and Human Services	<u>Program Was Not Monitored</u> Partial corrective action has been taken. See finding 99-SA-67 for a description.
01-SA-67	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
01-SA-68	N.C. Teachers' and State Employees' Comprehensive Major	<u>Significant Weaknesses Over Information Systems General Controls</u>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
	Medical Plan	<p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. As noted in the recommendation, access for the two separated employees has been deleted. In addition, access for another user has been restricted to just the functions needed and access for the user who does not need access has been deleted.</p> <p>The Agency's security administrator will be notified whenever employees terminate and will also monitor and periodically review general controls over the access level provided to employees.</p>
01-SA-69	N.C. Teachers' and State Employees' Comprehensive Major Medical Plan	<p><u>Required Debarment Certification Was Not Obtained</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services. The required debarment certification has been obtained.</p>
01-SA-70	Health and Human Services	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.</p>
01-SA-71	Health and Human Services	<p><u>Unapproved Allocated Charges to the Medicaid Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/DCA.</p>
01-SA-72	Health and Human Services	<p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>Partial corrective action has been taken.</p> <p>05 J 129: The medical records were received 2/27/02. The review has begun. Currently awaiting decision by the Hearing Office.</p> <p>04 J 113: This claim was in error due to erroneous units. After reviewing the medical records, a PI case was opened, #2001-1135 (7/25/01). The provider had billed for more units of service than provided by the documentation provided for the following dates:</p> <ul style="list-style-type: none"> 09/18/2000 – Provider billed for 12 units of service, but Aide flow sheet indicated she worked for 2 hours (8 units). Recoupment requested for 4 units of service, \$12.72. 09/27/2000 – Provider billed for 18 units of service, when the Aide flow sheet indicated that she provided 14 units of service (3.5 hours). Recoupment requested for 4 units of service billed and not delivered to the client, \$12.72.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>Total recoupment requested was \$25.44. The provider requested a paper appeal (received in PI on 09/17/01) for reconsideration of the recoupment requested for 09/18/2000, and provided additional documentation to support that 12 units of service were provided to the client. PI recommended the Hearing Office withdraw the recoupment request for this DOS, and reduce the total recoupment amount from \$25.44 to \$12.72. This request was forwarded to the Hearing Office on 10/23/01. Recoupment of the overpayment was made from the provider on 2/20/2002.</p> <p>09-S-262 and 10-S-285: The providers provided additional documentation supporting services billed. These are no longer considered errors.</p> <p>08-J-233: This claim was part of a larger recoupment from the provider. Recoupment was made from the provider on 5/6/2002. This is no longer considered an error.</p>
01-SA-73	Health and Human Services	<p><u>Some Employees Had Improper Access to the Medicaid Management Information System and the Eligibility Information System</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/CMS.</p>
01-SA-74	Health and Human Services	<p><u>Internal Control Weaknesses Were Identified in the Division's Contracting Process</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/CMS.</p>
01-SA-75	Health and Human Services	<p><u>Management Decision on Subrecipient Audit Reports Not Issued</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.</p>
01-SA-76	Health and Human Services	<p><u>Required System Review Report Was Not Issued</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/CMS.</p>
01-SA-77	Health and Human Services	<p><u>Nursing Facility Desk Audits Were Not Completed</u></p> <p>Partial corrective action has been taken. The Division agrees with the State Auditor's recommendation that steps should be taken to ensure that desk audits of cost reports be completed on a timely basis.</p> <p>The Division of Medical Assistance (DMA) is required to desk audit the annual nursing facility cost reports by June 30th of each year. Over the</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>years, the Audit Section of DMA has been performing a more comprehensive desk audit, plus the number of nursing facilities to audit has increased. DMA desk audits 100% of the nursing facilities. To audit these cost reports, 8 full-time auditors and one part-time auditor (8.5 positions) are available. (In prior years, 9 full-time auditors were available for nursing facility desk audits). During the audit of the 2000 nursing facility cost reports, there were two vacant auditor positions. The State hiring freeze of 2001 prevented the filling of said positions. In addition, three of the auditors had less than one year's experience and the two experienced auditors were responsible for reviewing the 200 yearly field audited cost reports. These factors contributed to the failure of completing the audits by June 30th.</p> <p>Limited scope audits are now being performed, four new auditors were hired, and four auditors were borrowed from other sections to perform nursing facility desk audits.</p> <p>The non-compliance with the June 30th deadline will likely continue for the 2001 cost report audits. These cost reports are required to be desk audited by June 30, 2002. During this year, additional staff has left the Audit section and only one auditor has more than 18 months experience.</p>
01-SA-78	State Controller	<p><u>Calculation of Interest Liability to the Federal Government Contained Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
01-SA-79	Health and Human Services	<p><u>Regulations Only Allow Two-Day Cash Advances to Subrecipients</u></p> <p>Full corrective action has been taken.</p>
01-SA-80	Health and Human Services	<p><u>Regulations Only Allow Two-Day Cash Advances to Subrecipients</u></p> <p>Full corrective action has been taken.</p>
01-SA-81	Health and Human Services	<p><u>Inadequate Controls Over Amendments to Cost Allocation Plan</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.</p>
01-SA-82	Health and Human Services	<p><u>Regulations Only Allow Two-Day Cash Advances to Subrecipients</u></p> <p>Full corrective action has been taken.</p>
01-SA-83	Health and Human Services	<p><u>Accounting Records Are Inadequate to Support Federal Grant Compliance Requirements</u></p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2002

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		Full corrective action has been taken.
01-SA-84	Health and Human Services	<u>Inadequate Control Over Level of Effort Reports</u> Full corrective action has been taken.
01-SA-85	Health and Human Services	<u>Accounting Records are Inadequate to Support Federal Grant Compliance Requirements</u> Full corrective action has been taken.
01-SA-86	Health and Human Services	<u>Monitoring Procedures for Subrecipients Need Improvements</u> Full corrective action has been taken.
01-SA-87	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/OARCP.
01-SA-88	State Controller	<u>State Failed to Remit Matching Contributions to Employee Pension Fund</u> Partial corrective action has been taken. The U.S. Department of Health and Human Services, Office of Inspector General, Office of Audit Services is currently performing an audit of the NC State Treasurer pension plans and issues concerning the Easley Executive Order number 3. The expected completion date of the audit is March 30, 2003. Upon completion of the audit, the OSC will discuss any concerns with the U.S. Department of Health and Human Services.

** The first two digits denote the June 30 fiscal year-end from whence the finding originated.

**Corrective Action Plan
For the Year Ended June 30, 2002**

**Prepared by
Office of the State Controller**

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2002

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
02-SA-1	Health and Human Services Stan Chesson (919) 733-4640	<p><u>Errors in Electronic Benefits Transfer Reconciliations</u></p> <p>The Controller's Office agrees with the finding. We have established additional controls on the worksheet to ensure all data elements are recorded. We have enhanced supervisory review. These controls have been revised retroactively to July 2002.</p> <p>Some of the causal factors for the error are as follows: Procedures for reconciliation changed during the year. Responsibility for the EBT reconciliation process was transferred to the Program Benefits Section during the State Fiscal Year in question. This introduced a "learning curve factor" in the reconciliation process.</p> <p>In order to prevent this from occurring again, we have strengthened internal procedures by installing additional control totals within the reconciliation worksheet and expanded supervisory review. These corrective actions were completed September 20, 2002. Additionally the procedures manual will be expanded to define the summarization of Stars Benefit totals that will be transmitted to the Federal Grants Section. This will be completed following the transition to the new EBT Contractor. This will satisfy all corrective actions.</p> <p><i>Anticipated Completion Date:</i> April 30, 2003.</p>
02-SA-2	Public Instruction Larry McLamb (919) 807-3610	<p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>(1) Federal cash drawdown requests will be based solely on current cash balances and expenditure needs as posted to the Department's main accounting system; (2) All cash drawdown requests will be reviewed and verified by a second accountant prior to being submitted; (3) Cash deposits and expenditure activity will be posted to the reports required by the Cash Management Improvement Act (CMIA) on a daily basis; and (4) The deposits and expenditures posted to these CMIA reports will be reconciled to the Department's main accounting system on a monthly basis.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on November 30, 2002.</p>
02-SA-3	Public Instruction Larry McLamb (919) 807-3610	<p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>See 02-SA-02 for Corrective Action Plan.</p>
02-SA-4	Health and Human Services Curtis Crouch (919) 855-3693	<p><u>Untimely Receipt and Review of Subrecipient Audit Reports</u></p> <p>A DHHS procedure has been established that allows Audit Resolution Coordinators for Non-Governmental entities to send only one reminder letter for overdue CACFP sworn statements or audits supplemented by</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2002

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>follow-up telephone calls. The new procedure is included in draft written internal procedures which are in the review process. In addition to the revised internal procedures, the importance of following established procedures and additional process steps was conveyed to staff responsible for tracking the receipt of audits for CACFP providers in a memorandum dated March 14, 2003.</p> <p><i>Anticipated Completion Date:</i> April 1, 2003.</p>
02-SA-5	Health and Human Services Curtis Crouch (919) 855-3693	<p><u>Accounting Records Do Not Sufficiently Support Federal Reporting and Period of Availability Requirements</u></p> <p>The Department will continue to seek guidance from USDA to determine if expenditures under the Food Stamp program must be reported on an accrual basis or, if it is as we believe, discretionary. Based upon the guidance received from USDA, we will modify our accounting procedures as necessary to ensure compliance with all applicable federal regulations and requirements.</p> <p><i>Anticipated Completion Date:</i> July 1, 2003.</p>
02-SA-6	Health and Human Services Wilbert Morris (919) 733-7831	<p><u>Fiscal Monitoring Not Performed on Nutrition Education Subrecipients</u></p> <p>Nutrition Education Contracts were re-reviewed and reclassified as financial assistance contracts. Compliance with A-133 audit requirements is included in the FFY 2002-2003 contracts.</p> <p><i>Anticipated Completion Date:</i> Corrective Action was completed on October 1, 2002.</p>
02-SA-7	Correction Paul Gross (919) 716-3300	<p><u>Federal Funds Not Drawn in Accordance With State Cash Management Plan</u></p> <p>We concur with the finding and recommendation. An Internal Memorandum was issued by the DOC Controller on February 27, 2003 to Federal Grant Accounting staff, requiring them to adhere to the State's Cash Management Plan regarding the disbursement of Federal funds within two (2) business days. The memorandum also requires proper record keeping of all federal grant fund draws for audit purposes.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on February 27, 2003.</p>
02-SA-8	Correction Bill Stovall (919) 716-3426	<p><u>Required Debarment Certifications Not Obtained</u></p> <p>We concur with the finding and recommendation. The Department will require all contractors, prior to award of any contract involving federal funds of \$100,000 or greater, to certify that neither its organization nor its</p>

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For the Fiscal Year Ended June 30, 2002

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>principals have been suspended or debarred from award of contracts supported by Federal funds. Furthermore, the Department has conducted a suspension and debarment status review of all open contracts and purchase orders, including the eleven contractors selected by the State Auditors in their review. These contracts and purchase orders have an awarded value of \$100,000 or greater, and are the ones in which the contractor would receive payments from VOI/TIS grant funds. This review was accomplished by cross-referencing all qualifying open contracts and purchase orders against the web-based List of Parties Excluded from Federal Procurement and Non-procurement Programs as compiled and maintained by the General Services Administration (GSA). None of these existing contractors are currently identified on this list.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on February 24, 2003.</p>
02-SA-9	Employment Security Commission Curtis Ricketts (919) 715-0013	<p><u>Access Rights for Separated Employees Not Revoked Timely</u></p> <p>The agency is evaluating a risk-based approach to the standard for timeliness of access revocation. The Internal Security procedures will be revised to better describe the standard.</p> <p><i>Anticipated Completion Date:</i> Continuing.</p>
02-SA-10	Employment Security Commission David Canady (919) 733-3121	<p><u>Claimant Eligibility Documentation Needs Improvement</u></p> <p>The agency is evaluating whether certain types of documentation continue to be needed in the development of electronic claims services. The claims manual will be updated to conform to current practices evolving from electronic submissions.</p> <p>The agency has undertaken an initiative to review and reform its documented operational requirements. Records retention is a priority item. We are pursuing this through adaptation of the ISO 9001 standard and this system should be in place and operational this spring.</p> <p><i>Anticipated Completion Date:</i> Continuing.</p>
02-SA-11	Employment Security Commission David Canady (919) 733-3121	<p><u>Job Training Not Always Documented</u></p> <p>The agency has undertaken an initiative to review and reform its documented operational requirements. Records retention is a priority item. We are pursuing this through adaptation of the ISO 9001 standard and this system should be in place and operational this spring.</p> <p><i>Anticipated Completion Date:</i> Continuing.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
02-SA-12	Commerce Cecil Lee (919) 661-6010	<p><u>Required Debarment Certifications Not Obtained</u></p> <p>The debarment certifications were overlooked when the new WIA subgrant agreements were prepared. The Division has issued Local Area Issuance No. 2002-09, which outlines the Debarment and Suspension requirements. The Local Areas must complete the certification and return to DET.</p> <p>The Local Area Issuance is the method we have chosen to correct the current situation. There were no certifications on file so every local area will have to complete the certifications and return to DET by September 3. This will provide DET with certificates for all active subgrants awarded.</p> <p>In the future, the certifications will be added as an attachment to the subgrant agreement that DET will require to be signed and returned with the subgrant agreement.</p> <p><i>Anticipated Completion Date:</i> In Progress.</p>
02-SA-13	Commerce Cecil Lee (919) 661-6010	<p><u>Required Debarment Certifications Not Obtained</u></p> <p>See 02-SA-12 for Corrective Action Plan.</p>
02-SA-14	Commerce Cecil Lee (919) 661-6010	<p><u>Required Debarment Certifications Not Obtained</u></p> <p>See 02-SA-12 for Corrective Action Plan.</p>
02-SA-15	Transportation William H. Williams, Jr. (919) 840-0112	<p><u>The Division Awarded a \$430,000 Grant to Correct a Construction Defect Prior to Determining Who Was Responsible</u></p> <p>The Division of Aviation after testing and consultation with FAA, Attorney Generals office, and other pavement experts was unable to determine without doubt what caused the problem and who was responsible for it. Therefore the Division negotiated a settlement (\$92,776) with all four parties involved (DOT, Contractor, Engineer, Testing Firm). The settlement was based on the Pavement Within Limits (PWL) method outlined in the specification for the work. The corrective action added value to the pavement by extending the life cycle of the pavement prior to maintenance being necessary and providing a friction course which is an FAA recommended safety feature for this type of pavement utilization.</p> <p><i>Anticipated Completion Date:</i> Negotiated payments are being made on a schedule anticipated to be completed by early 2003.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
02-SA-16	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Time Records Not Approved by Supervisor</u> We have taken the following measures to address this deficiency. A memorandum has been sent to all supervisors in the Department of Transportation reminding them of the requirement for all time sheets to be signed by the appropriate supervisor. The importance of this action was emphasized to senior staff of the Department in the March 17, 2003 staff meeting. We will request that DOT Internal Audit include additional checks of timesheet in their audit program to further emphasize correct procedures in this area. <i>Anticipated Completion Date:</i> This is an ongoing effort.
02-SA-17	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Computerized System Does Not Report Testing Results</u> At the time of the audit, the Department was in the process of making modifications to HiCAMS to provide improved reporting. Those modifications have been implemented however additional modifications are needed. The HiCAMS project plan includes additional enhancements to the system that will allow compliance with the quality assurance program. <i>Anticipated Completion Date:</i> June 30, 2004 (Assuming adequate staffing).
02-SA-18	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Equipment Purchased Without Required Approval</u> The problem of failing to get prior NHTSA approval for equipment that cost \$5,000 or more occurred most often with revisions to existing contracts, or with mid-year contracts. New procedures have been instituted to correct this oversight. A letter from the GHSP was submitted to NHSTA indicating the equipment that did not have prior approval. NHTSA has responded agreeing to reimburse the costs involved. <i>Anticipated Completion Date:</i> Corrective Action was completed on March 14, 2003.
02-SA-19	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Unallowable Costs Charged to Grant</u> The GHSP has requested the subrecipient to reimburse the amount of unallowable costs. THE GHSP has revised the subrecipient monitoring form and is training personnel to prevent the approval and reimbursement of prohibited costs. <i>Anticipated Completion Date:</i> June 30, 2003.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
02-SA-20	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Required Suspension and Debarment Certifications Not Obtained</u> The GHSP has revised the contract forms to include the debarment certifications. All future contracts will contain this certification statement. <i>Anticipated Completion Date:</i> June 30, 2003.
02-SA-21	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u> The GHSP has developed a form to assist the Highway Specialist in the on-site monitoring process. Fiscal file procedures are being developed and personnel are being trained to fully ensure that sufficient monitoring is performed and documented. The GHSP has restructured the existing staff to provide better coverage for the increasing number of contracts. <i>Anticipated Completion Date:</i> June 30, 2003.
02-SA-22	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> The GHSP has revised the contract documents executed since November 1, 2002 to include the appropriate state and federal single audit requirements. All future contracts will contain this revised language and the appropriate references to OMB Circular A-133. <i>Anticipated Completion Date:</i> Corrective action was completed on November 1, 2002.
02-SA-23	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Required Suspension and Debarment Certifications Not Obtained</u> See 02-SA-20 for Corrective Action Plan.
02-SA-24	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u> See 02-SA-21 for Corrective Action Plan.
02-SA-25	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> See 02-SA-22 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
02-SA-26	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Required Suspension and Debarment Certifications Not Obtained</u> See 02-SA-20 for Corrective Action Plan.
02-SA-27	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u> See 02-SA-21 for Corrective Action Plan.
02-SA-28	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> See 02-SA-22 for Corrective Action Plan.
02-SA-29	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Required Suspension and Debarment Certifications Not Obtained</u> See 02-SA-20 for Corrective Action Plan.
02-SA-30	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u> See 02-SA-21 for Corrective Action Plan.
02-SA-31	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> See 02-SA-22 for Corrective Action Plan.
02-SA-32	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Required Suspension and Debarment Certifications Not Obtained</u> See 02-SA-20 for Corrective Action Plan.
02-SA-33	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u> See 02-SA-21 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
02-SA-34	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> See 02-SA-22 for Corrective Action Plan.
02-SA-35	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Equipment Purchased Without Required Approval</u> See 02-SA-18 for Corrective Action Plan.
02-SA-36	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> The problem indicated occurred primarily with equipment purchases and has been resolved by instituting a policy that requires all expenditures of funds by an outside agency to have supporting documentation that is signed by both the GHSP and the agency being funded. <i>Anticipated Completion Date:</i> November 1, 2002.
02-SA-37	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Required Suspension and Debarment Certifications Not Obtained</u> See 02-SA-20 for Corrective Action Plan.
02-SA-38	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Subrecipient Monitoring Procedures Not Documented</u> See 02-SA-21 for Corrective Action Plan.
02-SA-39	Transportation Wayne Stallings (919) 733-3624 ext 324	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> See 02-SA-22 for Corrective Action Plan.
02-SA-40	Crime Control and Public Safety Fred Tucker (919) 733-2193	<u>Inadequate Tracking of Subrecipient Audit Reports – Public Assistance Program</u> The Department will develop and implement a tracking system to ensure all required subrecipient audit reports are received and reviewed in a timely manner. <i>Anticipated Completion Date:</i> March 31, 2003.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2002

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
02-SA-41	Crime Control and Public Safety Fred Tucker (919) 733-2193	<p><u>Inadequate Tracking of Subrecipient Audit Reports – Hazard Mitigation Grant Program</u></p> <p>The Department will develop and implement a tracking system to ensure all required subrecipient audit reports are received and reviewed in a timely manner.</p> <p><i>Anticipated Completion Date:</i> March 31, 2003.</p>
02-SA-42	Health and Human Services Richard Moore (919) 855-3650	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Correction of Deficiencies:</p> <p>In the case of overpayments to providers, all refunds have been requested and most were received by 2/18/03. Follow-up notices were sent to providers by the Accounts Receivable office in February 2003 to collect unpaid refunds. Additional refunds are expected by June 30, 2003.</p> <p>The Controller's Office made additional adjustment payments to providers in all cases of underpayments on 9/03/02, 2/10/03 and 3/11/03.</p> <p>In cases where claims were paid without appropriate signatures, signed copies of the claims were requested and received on 2/05/03 and 2/06/03.</p> <p>In the case where a receipt was missing to justify a case service invoice, the receipt was requested and received on 2/10/03.</p> <p>The 2 cases of payments made for school tuition without Pell Grant denial/award letters were determined to be case file audit exceptions and will be responded to by DVR management.</p> <p>Corrective Actions:</p> <p>Controller's Office staff met with Division of Vocational Rehabilitation staff on 8/23/02 to discuss the importance of updating reimbursement rates in the claims payment system on a timely basis. Most rates come from the Division of Medical Assistance and have been difficult to obtain in a timely manner. Staff will continue to work closely with DMA to obtain rates as quickly as possible.</p> <p>DIRM corrected errors in the claims pricing software on 12/20/02 to assure correct pricing of claims.</p> <p>Controller's Office staff met with the Claims Unit staff on 2/10/03 to discuss the errors detected in the audit. Each error was addressed and explained</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		so future errors can be avoided.
		Effective March 2003, the Claims Unit supervisor began weekly auditing of paid claims to find and correct claims payment errors as they happen. As errors are discovered, she will retrain staff as appropriate.
		Effective February 2003, the Claims Unit supervisor began checking the Medicaid bulletin each month to determine whether rate changes have been announced that will affect DVR reimbursement rates. Rate changes will be implemented as appropriate.
		<i>Anticipated Completion Date:</i> June 30, 2003
02-SA-43	Health and Human Services Carl Privette Leza Wainwright (919) 855-3694	<u>Errors in the Department's Cost Allocation</u> The Office of the Controller and the Division of Services for the Blind have taken multiple steps to strengthen the cost allocation process. The Division has established additional RCCs to eliminate the need to split staff paid in one RCC between two or more supervisors in the cost allocation step-up process. The Division has developed a procedure for initiating updates to the CAP in accordance with the Office of the Controller's procedure # CF 001. With the Division's assistance, the Office of the Controller has updated the formal, written Cost Allocation Plan (CAP) to incorporate these new RCCs and to clarify the description of services and allocation basis of other RCCs. <i>Anticipated Completion Date:</i> February 28, 2003.
02-SA-44	Health and Human Services Elizabeth Bishop (919) 855-3566	<u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u> Corrective action will include training and review of existing policy and Federal Regulations at the State, Regional and Unit Office level. Policy will be revised, if necessary, to make sure that procedures for documentation are clear. <ul style="list-style-type: none"> • The procedure for completing the DVR-0116-Financial Statement will be revised to include specific instructions for cases in which the individual had income the month prior to completion of the statement but will have no income during the rehabilitation program. Counselors will be instructed to address discrepancies in documentation utilizing the extenuating circumstances section of the DVR-0116. Additional training will be provided to individual counselors who encounter this situation most frequently due to the nature of their caseload. • Managers will review the procedure to extend eligibility with all counselors. The use of the automated case management system or other tracking systems will be required to ensure that the decision to

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>extend eligibility for the client is made within 60 days and that the decision is documented as indicated in policy.</p> <ul style="list-style-type: none"> Quality Development Specialists and Managers will review procedures and provide training and guidance to all counselors addressing required signatures on all necessary documents. <p><i>Anticipated Completion Date:</i> October 1, 2003.</p>
02-SA-45	Health and Human Services Hank Bowers (919) 733-7831	<p><u>TANF Reports Contained Erroneous or Undocumented Data</u></p> <p>The appropriate sections of the ACF-204 will be revised and re-submitted using the appropriate, and entire fiscal year data, where necessary.</p> <p><i>Anticipated Completion Date:</i> June 1, 2003.</p> <p>ACF-199 TANF Data Report for the quarter ending March 31, 2002 was corrected based on discrepancies noted and was resubmitted to the federal agency.</p> <p><i>Anticipated Completion Date:</i> Corrective Action was completed on February 25, 2003.</p>
02-SA-46	Health and Human Services Suzanne Marshall (919) 733-7831	<p><u>TANF Monitoring Procedures Contained Weaknesses</u></p> <p>A system generated monthly report titled DHREJ NON-COOP WITHOUT A IVD SANCTION was created to identify cases where the Work First recipient has not cooperated with Child Support Enforcement and has not been sanctioned. The report is a tool for the State Work First staff when performing the required subrecipient monitoring reviews and enables them to target those cases for review samples. During the quarterly meeting of Work First monitors, the importance of using this report when performing the required subrecipient monitoring reviews was stressed.</p> <p><i>Anticipated Completion Date:</i> Corrective Action was completed on February 19, 2003.</p> <p>While the requirement to monitor cases where the Work First recipient has not cooperated with Child Support Enforcement is part of the ongoing Work First monitoring, the report will be referenced by name in the written monitoring guide when it is republished.</p> <p><i>Anticipated Completion Date:</i> June 30, 2003.</p>
02-SA-47	Health and Human Services Curtis Crouch	<p><u>Certifications for Time Worked Not on File</u></p> <p>When this finding was initially brought to management's attention by the auditors the Controller sent a letter dated August 6 2002 to all Division</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
	(919) 855-3693	<p>auditors, the Controller sent a letter dated August 6, 2002 to all Division Directors and Budget Officers reminding them of the time certification requirement and transmitting forms to be used to track compliance. Another letter was sent in February 2003 reminding Division Budget Officers that certifications for the period ended December 31, 2002 should have been submitted by that time. The Office of the Controller will send a reminder letter after each six-month certification period to Division Budget Officers requesting their written confirmation that all required certifications for the period have been completed.</p> <p><i>Anticipated Completion Date:</i> June 30, 2003.</p>
02-SA-48	Health and Human Services Laketha Miller (919) 715-8985	<p><u>Fixed Asset Records Were Not Properly Updated</u></p> <p>The Controller's Office will coordinate meetings with the division's Fixed Asset System (FAS) coordinator and other Division staff to establish a detailed scheme for location codes. Schemes will identify where items are actually located. Those schemes will be shared with all staff who will be involved in the physical inventory for the current state fiscal year.</p> <p>Three copies of the inventory worksheets will be produced for the current year inventory. The Controller's Office will maintain one complete copy (as a control copy) and will share two copies with the division FAS coordinator. On the control copy as pages are received, the Controller's Office will record the date received and the dates that the corrections are entered in FAS. Follow up for missing pages and questionable information will be coordinated with the division FAS coordinator.</p> <p>When the Controller's Office is notified of new purchases, e-mail correspondence will be sent to division staff in order to obtain any information necessary to enter the new purchases in FAS. Initial e-mails will be followed up with a second request within 8 to 10 days and pursued thereafter until the information is obtained.</p> <p><i>Anticipated Completion Date:</i> March 31, 2003.</p>
02-SA-49	Health and Human Services Barry Miller (919) 255-3800	<p><u>Controls Over Physical Inspection of Fixed Assets Were Inadequate</u></p> <p>The Division will work with the Controller's Office to take steps, including a schemata for location of assets and implementation of a tracking sheet, to ensure that the inventory worksheets are distributed to the correct location for verification.</p> <p><i>Anticipated Completion Date:</i> May 1, 2003.</p> <p>The items identified have been updated on the inventory list.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on March</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		3, 2003.
		For the items missing asset tags, tags were requested and have been received and placed on the appropriate equipment.
		<i>Anticipated Completion Date:</i> Corrective action was completed in February 2003.
		The five items of equipment totaling \$5,574 not entered in the equipment system have been now entered. The amount of \$557 was entered on 02/7/03 and the amount of \$5,037 was entered on 02/14/03.
		<i>Anticipated Completion Date:</i> Corrective action was completed on February 7 and 14, 2003.
		The importance of accurately tracking equipment has been stressed verbally with staff and managers during a meeting.
		<i>Anticipated Completion Date:</i> Corrective action was completed in 2002.
02-SA-50	Health and Human Services Barry Miller (919) 255-3800	<u>Appropriate Action Not Taken in Child Support Cases</u> The regions for area supervisors and consultants are being realigned to provide improved support to local office staff. <i>Anticipated Completion Date:</i> June 01, 2003. A Performance Monitoring and Improvement Team has been developed to consistently identify and address training and performance needs of local CSE offices. <i>Anticipated Completion Date:</i> Corrective Action was completed March 01, 2003. CSE is implementing new Performance Management Plans for employees in state operated CSE offices. <i>Anticipated Completion Date:</i> June 1, 2003.
02-SA-51	Health and Human Services Lawrence Wilson (919) 715-5850	<u>Subrecipient Monitoring Procedures Were Inadequate</u> On-site monitoring visits will be made to local subgrantees in accordance with the Office of Economic monitoring plan and the Weatherization Assistance Program State Plan. Required documentation of on-site monitoring activities will be maintained in the office files.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<i>Anticipated Completion Date:</i> July 1, 2003.
02-SA-52	Health and Human Services Joann Lamm (919) 733-4622	<p><u>Foster Care Program Criminal Record Checks Not Always Documented</u></p> <p>A manual check of all family homes is being completed to ensure that no other prints have been missed.</p> <p><i>Anticipated Completion Date:</i> June 30, 2003.</p> <p>One set of fingerprints was received on March 5, 2003 and has been sent to the SBI.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on March 6, 2003.</p> <p>Second set of fingerprints is anticipated to be received by March 31, 2003 and will be sent to the SBI.</p> <p><i>Anticipated Completion Date:</i> April 1, 2003.</p> <p>Once results of the criminal record checks are returned, potential overpayments will be evaluated based on the results.</p> <p><i>Anticipated Completion Date:</i> July 15, 2003.</p>
02-SA-53	Health and Human Services Curtis Crouch (919) 855-3693	<p><u>Inadequate Controls Over Foster Care Rate Setting</u></p> <p>The Foster Care Rate Setting function was in a transition phase during the 2001-2002 rate setting process. The function was being transferred from DSS to the Controller's Office. Simultaneously, a new version of the cost report was introduced. Supplemental information previously not required due to the format of the Application For Assistance cost report that was replaced by the Residential Treatment/Foster Care Cost Report was no longer available. Transition staff was unaware of this condition. We have requested and received supplemental documentation to support the approved rates for one of the facilities in question. The issue raised regarding the overpayment to one of the facility rates is valid. We calculate that the error resulting from misstated administrative costs created an overpayment to one agency of \$204.07 per child, per month which equates to the \$145,848 finding. The Division will seek reimbursement for the overpayment and reimburse the Foster Care Program.</p> <p>The following enhancements have been and/or are currently being made to the Residential Treatment and Foster Care cost reporting process. This will ensure that these types of errors do not occur in the future.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<ul style="list-style-type: none"> • A documented review process is now in place for all <i>Residential Treatment and Foster Care Cost Reports</i> and <i>Individual Facility Rate Forms</i>. This review process will be applied thoroughly to all reports on a consistent basis. • Automated reporting is now in place, which requires the supplemental detail that was missing from the 2001-2002 facility rate process. Clarification and/or supplemental schedules will be obtained as part of the review process. • The Individual Facility Rate form pulls from the Schedule C that contains cost data. This allows for systematic checks and balances and eliminates much of the manual process involved on the Rate form. • The Individual Facility Rate form will be further modified to elaborate more specifically on the expenditures to be used in Step 2 (the determination of the total program cost figure) and Step 4 (the determination of the administration expenses to be used). The total costs to be used in Step 2 should be total agency costs less administrative costs. The administrative costs used in Step 4 should be the allocated portion of costs only if the administrative costs are not directly assigned to the programs in the audit. If administrative cost is assigned in the audit, the assigned amount is to be used. <p><i>Anticipated Completion Date:</i> June 30, 2003.</p>
02-SA-54	Health and Human Services Elsie Roane (828) 669-3388	<p><u>Incorrect Facility Rates in the Foster Care Computer System</u></p> <p>To correct the overpayments, adjustments were prepared and have been submitted to the Controller's Office for processing.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on February 13, 2003.</p> <p>The Division will review the facility payment reports for each month during SFY 2002 for other incorrect rates and adjust as needed.</p> <p><i>Anticipated Completion Date:</i> June 30, 2003.</p>
02-SA-55	Health and Human Services Joann Lamm (919) 733-4622	<p><u>Improper Access to Computer Systems</u></p> <p>Procedures have been put in place so that when employees separate from the Division, their ID's will be sent in writing to DIRM for termination, unless that employee is transferring to another Division or section, in which case only their access to applications supporting Children's Services programs will be terminated.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p><i>Anticipated Completion Date:</i> Corrective action completed March 14, 2003.</p> <p>Written guidelines have been issued to all staff specifying the procedures for maintenance for accessing all systems in support of the programs administered by our section.</p> <p><i>Anticipated Completion Date:</i> Corrective action completed March 14, 2003.</p> <p>All county user ID's have been modified to have read only rights in the Foster Care Facility Licensing System.</p> <p><i>Anticipated Completion Date:</i> Corrective action completed March 13, 2003.</p> <p>Access ID's for separated staff have been removed to eliminate inappropriate access to Foster Care Facility Licensing System and Child Placement and Payment System.</p> <p><i>Anticipated Completion Date:</i> Corrective action completed March 11, 2003.</p>
02-SA-56	Health and Human Services Joann Lamm (919) 733-4622	<p><u>Monitoring Not Performed on Vendors Responsible for Compliance Requirements</u></p> <p>Regarding Contract 126-02, while it is correct that there is no specific monitoring plan for this contract, monitoring did occur. The Division manager responsible for the contract met frequently (usually monthly) with the principle investigator to review progress, discuss the project, and evaluate any issues that arise; the responsible manager serves on the advisory committee for the project funded through the contract; and, the responsible manager reviews expenditure reports each month.</p> <p><i>Anticipated Completion Date:</i> Corrective action completed continually during SFY 02-03.</p> <p>Monitoring plan and A133 compliance requirements will be built into the 03-04 contract.</p> <p><i>Anticipated Completion Date:</i> June 30, 2003.</p> <p>Contracts 020-02, 270-02, 102-02, 454-01, 454-02 and 126-02 were carefully re-reviewed against Controller's Office guidance and federal requirements and were found to continue to be purchase of service contracts.</p> <p><i>Anticipated Completion Date:</i> Corrective action completed March 18, 2003.</p>

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For the Fiscal Year Ended June 30, 2002

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
02-SA-57	Health and Human Services John Tanner (919) 733-7145	<p><u>SSBG Program Was Not Monitored</u></p> <p>The Division's Monitoring Plan has been modified to include instructions for monitoring SSBG specifically and pilot monitoring activities under the revised monitoring plan will be completed this fiscal year.</p> <p><i>Anticipated Completion Date:</i> June 30, 2003.</p> <p>The revised monitoring plan, including SSBG, will be fully implemented for SFY 2003-04.</p> <p><i>Anticipated Completion Date:</i> June 30, 2004.</p>
02-SA-58	Comprehensive Major Medical Plan Catey Oliver (919) 881-2300	<p><u>Inadequate Controls Over the Processing of Financial Transactions</u></p> <p>All invoices are being checked for accuracy and approved prior to payment being made. All invoices are stamped paid and a copy of the check is attached to the invoice and code sheet. All documents are being filed daily in an orderly fashion.</p> <p><i>Anticipated Completion Date:</i> July 30, 2003.</p> <p>The Chief Financial Officer and support staff are taking OSC sponsored courses in CAFR and related accounting courses on an ongoing basis.</p> <p><i>Anticipated Completion Date:</i> Ongoing.</p> <p>The Plan will engage its independent auditor to review its controls over processing financial transactions and to recommend the necessary changes.</p> <p><i>Anticipated Completion Date:</i> September 30, 2003.</p> <p>The Plan will document its process for handling its financial transactions. Policies and procedures will be written through an engagement with the Plan's independent auditor.</p> <p><i>Anticipated Completion Date:</i> December 31, 2003.</p>
02-SA-59	Comprehensive Major Medical Plan Catey Oliver (919) 881-2300	<p><u>Required Debarment Certifications Were Not Obtained</u></p> <p>The required debarment certification was obtained from Advance PCS.</p> <p>The Plan will require the appropriate debarment certifications from all future NC HealthChoice contractors with reimbursement of \$100,000 or greater as part of the routine procurement process.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<i>Anticipated Completion Date:</i> Corrective Action was completed on 3/21/2003.
02-SA-60	Health and Human Services Nina Yeager (919) 857-4011	<p><u>Services Billed Were Not Supported by Medical Records</u></p> <p>DMA Program Integrity is the responsible area and is researching each of the sample cases of this finding to determine the appropriate action necessary.</p> <p>01-02-M-047: An expanded review of this provider's claims is in progress. If the expanded review finds additional overpayments, this claim will be included in a larger recovery. If not, an educational letter will be sent to the provider and necessary funds recovered. This case remains open.</p> <p>01-04-J-098: Program Integrity letter of recoupment initiated September 3, 2002. Provider repaid \$66 on September 19, 2002 (check number 5116). This case is closed.</p> <p>01-04-J-114: Provider repaid necessary funds to EDS. This case is closed.</p> <p>01-04-J-119: This case had previously been reviewed by Program Integrity. A recoupment letter was mailed on June 24, 2002, for lack of documentation. The DHHS Controller's office recouped \$9,602.88 on July 22, 2002. This case is closed.</p> <p>01-04-Q-095: Unable to obtain necessary records, the provider business closed with no forwarding address. The case was referred to the Attorney General's office for inclusion with their active case on this particular provider to pursue recover of any overpayments. This case remains open.</p> <p>01-05-M-146: Program Integrity letter of recoupment initiated on October 8, 2002. The DHHS Controller's office recouped \$200.80 on December 16, 2002. This case is closed.</p> <p>01-05-T-124: Level of Care changed to IC on January 16, 2002, after the MRNC review. Letter was sent to provider as follow up. This case is closed. (Level of Care was new PAM review criteria).</p> <p>01-05-T-143: Level of Care changed to IC on August 20, 2002, after the MRNC review. Letter was sent to provider as follow up. This case is closed. (Level of Care was new PAM review criteria).</p>

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		<p>01-06-S-179: MRNC initiated recoupment letter on January 9, 2003. The provider paid in full on February 19, 2003, in the amount of \$1,564.42.</p> <p>01-07-S-196: MRNC initiated recoupment letter on January 9, 2003. The provider paid in full on February 13, 2003, in the amount of \$5,536.70.</p> <p>01-07-T-200: Level of Care changed to IC on January 11, 2002, after the MRNC review. Letter was sent to provider as follow up. This case is closed. (Level of Care was new PAM review criteria).</p> <p><i>Anticipated Completion Date:</i> June 2003.</p>
02-SA-61	<p>Health and Human Services</p> <p>Nina Yeager</p> <p>(919) 857-4011</p>	<p><u>One Employee Had Improper Access to the Medicaid Management Information System</u></p> <p>The following management oversight and controls have been put in place between DMA and EDS:</p> <ul style="list-style-type: none"> • EDS has agreed to monitor the HMPR0951 and HMPR0952 security reports on a quarterly basis for their own employees and their directly sponsored contractors. (DMA performs this type of audit for their own staff and DMA sponsored contractors). • At least quarterly, the access of EDS users granted MMIS update capabilities will be verified with the respective user's manager or contract sponsor. EDS will notify the DMA Security Control Officer in writing that this process has been completed, noting any findings or irregularities, status thereof and the date of the completion of this internal audit. <p>This process, coupled with the current security controls in place at EDS should further minimize inappropriate access to MMIS by EDS employees and/or their contractors.</p> <p><i>Anticipated Completion Date:</i> April 30, 2003.</p>
02-SA-62	<p>Health and Human Services</p> <p>Nina Yeager</p> <p>(919) 857-4011</p>	<p><u>Nursing Facility Desk Audits Were Not Completed</u></p> <p>The Division of Medical Assistance (DMA) Audit Section agrees with the State Auditor's recommendation that steps be taken to ensure that desk audits of cost reports be completed on a timely basis.</p> <p>For the SFY '03, in order to complete the desk audits of the FY 02 Nursing Facility cost reports by June 30th using the existing resources, the following</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>is needed:</p> <ul style="list-style-type: none"> • Continue to Perform limited scope audits. Limited scope audits take less time to perform; • Sampling – Audit selective cost reports from chain providers and apply the findings to whole chain; • Increase productivity with regular training sessions. Most of our audit staff is “new”. Increased training may shorten the learning curve. <p>Implementation of these activities will hopefully result in the SFY 2003 audits being completed in a timely manner.</p> <p><i>Anticipated Completion Date:</i> July 1, 2003.</p>
02-SA-63	Health and Human Services Nina Yeager (919) 857-4011	<p><u>Medical Audits of Health Maintenance Organizations Were Not Performed Annually</u></p> <p>DMA was unable to accomplish the required audits on an annual basis due to staffing shortages and budgetary constraints imposed by legislative mandates. In July of 2002, DMA contracted with Myers and Stauffer to conduct a thorough audit of South Care, currently the only HMO contracting with DMA. DMA Managed Care staff participated in the onsite audit in conjunction with a team from Myers and Stauffer. The audit encompassed multiple areas of review including administrative structure, financial status, provider networking, quality improvement, customer services, utilization review processes and information systems. The onsite review, with face-to-face and telephonic interviews and document review, was accomplished over a three-day period. In addition, DMA requested that Myers and Stauffer perform an encounter data validation audit with client medical records. The final report has been delayed due to the time involved to complete the encounter data portion of the audit and due to the need for additional financial information. DMA staff has reviewed the final document draft that has been released to South Care for review and comment. Upon review by the Plan and finalization by Myers and Stauffer and DMA, DMA will share the report with the Auditor's office.</p> <p><i>Anticipated Completion Date:</i> March 31, 2003.</p>
02-SA-64	Health and Human Services Curtis Crouch (919) 855-3693	<p><u>Allocations Not in Accordance With Cost Allocation Plan</u></p> <p>New procedures were put in place early in the current State fiscal year (Controller's Office procedure CF001) to improve the communication of changes needed to the Cost Allocation Plan (CAP). The new procedures should prevent a recurrence of the type of error noted in the first example. We will remind all Divisions of the importance of exercising diligence in</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>adhering to those procedures. A prior year adjustment was entered in NCAS during February 2003, to correct the improper cost allocation for the time period between November 2001 and May 2002.</p> <p>The CAP Amendment process is designed so that only RCCs that require changes are included in an amendment. One of the two RCCs noted in the finding had not changed since the Division converted to a CAP in SFY 2000 and the fact that it was inadvertently omitted from the initial document was not caught. It will be included in the CAP Amendment currently being prepared for submission to the Division of Cost Allocation with a request for approval retroactive to July 1, 2000. The other RCC identified by the auditors is included in the Access database simply for the purpose of using the cost allocation interface to record the earned revenue and associated receivable. It is an institution RCC and is not included in the DMH/DD/SAS Cost Allocation Plan. The Cost Accounting Branch in the Controller's Office will implement a new procedure by April 1, 2003 to compare the CAP narrative to both the BD-701 RCC and the Access cost allocation database on a quarterly basis to identify any discrepancies between those three reference sources. As part of that reconciliation, any RCCs included in the database that are not supposed to be included in the CAP will be noted.</p> <p><i>Anticipated Completion Date:</i> April 1, 2003.</p>
02-SA-65	Health and Human Services Phillip Hoffman (919) 733-7013	<p><u>System of Tracking Time Contains Control Weaknesses</u></p> <p>The Division has developed a written policy to ensure that time sheets are received from all employees by the fifth working day of the following month. The policy also has procedures in place to verify that time sheets have been signed by the employee and their supervisor. Effective date of this policy is July 1, 2002.</p> <p><i>Anticipated Completion Date:</i> March 31, 2003.</p>
02-SA-66	Health and Human Services Phillip Hoffman (919) 733-7013	<p><u>Excessive Funds Advanced to Subrecipients</u></p> <p>The Division of Mental Health, Developmental Disabilities and Substance Abuse Services concurs with the SFY02 Auditor's finding. Effective July 1, 2002, the Division had developed and implemented policies and procedures to ensure that Federal funds were not advanced to contract vendors. Any approved contract advances are paid from State funds and not Federal funds. The Division continuously monitors contract payments to ensure that Federal funds are not paid before actual Federally reimbursable expenditures have been incurred as required under the Treasurer-State Agreement (TSA) two-day advance.</p> <p>These Division policies and procedures have been accepted by the U.S. DHHS, Substance Abuse and Mental Health Services Administration per October 30, 2002 correspondence from the Financial Advisory Services</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>Officer of the Grants Management Branch, OPS, SAMHSA to the Division of Mental Health/Developmental Disabilities and Substance Abuse Services.</p> <p><i>Anticipated Completion Date:</i> July 1, 2002.</p>
02-SA-67	Health and Human Services Phillip Hoffman (919) 733-7013	<p><u>Accounting Records Did Not Adequately Support Earmarking Requirements</u></p> <p>The Division of Mental Health, Developmental Disabilities and Substance Abuse Services has implemented changes in its accounting practices to track Substance Abuse Prevention and Treatment (SAPT) block grant expenditures by federal fiscal year (FFY) in the accounting records. These changes were implemented in State fiscal year 2001-2002 in response to the auditors' recommendations from the audit for SFY 2001, which were issued in March 2002. The finding has been repeated this year because some FFY 2001 SAPT block grant funds were expended in SFY 2001, prior to the auditors' recommendation and before expenditures were tracked by FFY.</p> <p>Although we agree with and have implemented the auditors' recommendation to track expenditures by FFY, we disagree with the questioned cost. The federal granting agency, the Substance Abuse and Mental Health Services Administration (SAMHSA), has always accepted the Department's use of State fiscal year data and supplementary information to document compliance with earmarking and set-aside requirements.</p> <p>We do agree with the finding related to HIV earmarking. Monitoring methods, developed with the assistance of SAMHSA, are now in place to track the amounts required to meet, but not exceed, the percentages allowed for the HIV earmarking requirement for the FFY2002 and subsequent grant awards.</p> <p><i>Anticipated Completion Date:</i> March 31, 2002 for FFY expenditure tracking and July 1, 2002 for HIV earmarking.</p>
02-SA-68	Health and Human Services Phillip Hoffman (919) 733-7013	<p><u>Inadequate Control Over Level of Effort Report for Tuberculosis Services</u></p> <p>The Division of Mental Health, Developmental Disabilities and Substance Abuse Services agrees with this finding and recommendation. We have revised our reporting to the Substance Abuse and Mental Health Services Administration (SAMHSA) to correct the amount reported as having been spent on clients who were substances abusers in treatment and that revised report has been accepted. The initial information was based upon data collected prior to the end of the State fiscal year. The Division has revised the timeframe for gathering this data for the grant application to ensure that final year-end expenditures are used. The Division will also</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>require that supporting documentation accompany reports of expenditures from other State agencies expending SAPTBG funds.</p> <p><i>Anticipated Completion Date:</i> July 1, 2002.</p>
02-SA-69	University of North Carolina at Chapel Hill Dennis Press (919) 962-7007	<p><u>Bank Reconciliations Not Timely</u></p> <p>Management concurs with the finding and recommendation. Action necessary to correct the issues noted has either been completed or will be completed in the near future. The University Institutional Trust Fund (ITF) bank account reconciliation performed by Accounting Services is now current. The performance of the reconciliation and supervisory approval are important responsibilities and will be performed timely. In addition to the control provided by supervisory review and approval, the department head will also approve bank account reconciliations. Although the September 2001 through May 2002 reconciliations were not performed timely, the June 2002 reconciliation was completed timely. Contributing factors were a vacancy in a position that performs other bank reconciliations; the additional, time-consuming duties resulting from the State's cash flow issues; workload in the department; and the increased cash management tasks due to the high-level of construction.</p> <p>The Student Stores ITF bank account reconciliation is now current. Vacancies in two Student Stores positions caused the delay in the completion of the reconciliations for March 2002 through June 2002. A vacancy in the position that performs the reconciliations and a vacancy in a supervisory position necessitated that the duties be temporarily reassigned. The reconciliation is current, and supervisory review and approval is documented each month.</p> <p>UNC Health Care will be in current status for reconciliation issues by the end of this fiscal year. Planned enhancements to the reconciliation process will ensure the reconciliations are performed timely. Each of the clinics enters receipt information into the Patient Accounting System (PAS), and PAS reports identify receipt transactions that do not balance to a deposit total. Due to staff turnover, a significant backlog in researching and resolving discrepancies developed. UNC Health Care staff resources have been assigned to this issue, and current status for reconciliation will be attained by the end of this fiscal year. A system process improvement is currently being piloted with one clinic. A unique identifier will be assigned to each deposit transaction and will provide for electronic reconciliation. The identifier will be part of the deposit transaction as recorded by the bank and as recorded in PAS. Full implementation of this enhancement is planned for April 2003.</p> <p><i>Anticipated Completion Date:</i> June 30, 2003.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
02-SA-70	Administration Kathy Crooke (919) 733-2650	<u>Funds Transferred Without Equitable Distribution to the Federal Government</u> The Department of Administration through its cost plan negotiations conducted by an outside contractor will negotiate any disposition of the \$3.2 million transfer to the General Fund. This contractor has the responsibility for the preparation of the Department of Administration's Indirect Cost Plan and in seeking an approved rate from the Federal cognizant agency (DHHS). <i>Anticipated Completion Date:</i> Contingent upon final review of the Agency's cost plan for fiscal year 2002.