

Single Audit Report

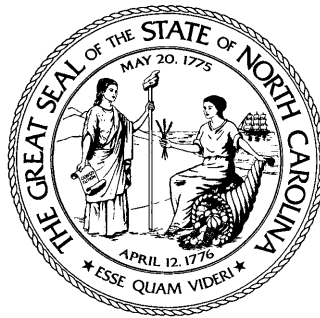
For the Year Ended June 30, 2004



Office Of The State Auditor
Leslie W. Merritt, Jr., CPA, CFP
State Auditor

State of North Carolina

STATE OF NORTH CAROLINA



SINGLE AUDIT REPORT

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OFFICE OF THE STATE AUDITOR
LESLIE W. MERRITT, JR., CPA, CFP
STATE AUDITOR

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NORTH CAROLINA OFFICE OF THE STATE AUDITOR

Our Vision for the Future

Our audits furnish the General Assembly, the Governor, other government entities, as well as the public, with professional, independent examinations of the financial records and thorough examinations of public program performance. Also, the State Auditor assesses the security of the State's information technology systems.

The Office of the State Auditor is uniquely empowered to guide and assist with the introduction of sound business principles and commonly accepted practices into North Carolina's state government. We will accomplish this in a proactive, non-partisan process.

The Office is committed to "Honesty – Integrity – Professionalism" in all that we do.

A handwritten signature in black ink that reads "Leslie W. Merritt, Jr." with a stylized flourish at the end.

Leslie W. Merritt, Jr., CPA, CFP.
State Auditor



STATE OF NORTH CAROLINA
Office of the State Auditor

Leslie W. Merritt, Jr., CPA, CFP
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March 31, 2005

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, 2004. 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 \$13.3 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, 2004 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.

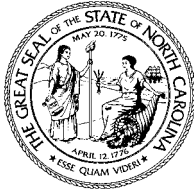
We wish to acknowledge the assistance of the North Carolina Office of the State Controller and the cooperation of other state agencies, community colleges, and universities in the preparation of this report.

Respectfully submitted,

A handwritten signature in black ink that reads "Leslie W. Merritt, Jr." in a cursive script.

Leslie W. Merritt, Jr., CPA, CFP.
State Auditor

AUDITOR'S SECTION



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Office of the State Auditor

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS 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, 2004 (not presented herein), which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 8, 2004. We did not audit the financial statements of the North Carolina Housing Finance Agency, which represent 9 percent, 3 percent and 3 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; the financial statements of the State Education Assistance Authority, which represent 14 percent, 5 percent and 2 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; the financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, which represent 2 percent, 2 percent and 4 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; nor the financial statements of the 401(K) Supplemental Retirement Income Plan, which represent 3 percent, 4 percent and 5 percent, respectively, of the assets, net assets and revenues of the aggregate remaining fund information. 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 20 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 39, *Determining Whether Certain Organizations are Component Units* and Governmental Accounting Standards Board Technical Bulletin No. 2004-1, *Tobacco Settlement Recognition and Financial Reporting Entity Issues*, during the year ended June 30, 2004.

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. The financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare and the financial statements of the 401(K) Supplemental Retirement Income Plan were not audited in accordance with *Government Auditing Standards*.

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 an opinion 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 record, process, summarize 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 and are designated as either "reportable condition" or "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. 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 above, we consider findings designated as "material weakness" in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

Compliance and Other Matters

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. These instances of noncompliance are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs and are designated as either "reportable noncompliance" or "material noncompliance."

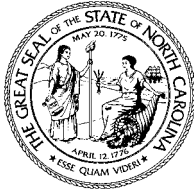
We, and certain of the other auditors discussed in the first paragraph above, also noted certain additional matters that were reported to management in separate letters.

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.



Leslie W. Merritt, Jr., CPA, CFP
State Auditor

December 8, 2004



STATE OF NORTH CAROLINA
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**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON 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, 2004. 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 arranges with local government social services agencies to perform the "intake function" to determine eligibility for the following major programs: Medicaid Cluster, Temporary Assistance for Needy Families, Foster Care-Title IV-E, Low-Income Home Energy Assistance, Special Supplemental Nutrition Program for Women, Infants and Children and the State's Children's Insurance Program. We designated these programs to be audited as major programs at certain local governments by their local government auditors. The results of these audits were furnished to us and were considered when determining our opinion on the eligibility compliance requirement for these major programs.

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 \$1.69 billion and \$120.9 million, respectively, in federal awards that are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2004. 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.

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 and the reports of the other auditors provide a reasonable basis for our opinion. Our audit does not provide a legal determination of 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
04-SA-4	Reporting	14.228	Community Development Block Grants/State's Program
04-SA-18	Special Tests and Provisions	20.205	Highway Planning And Construction
04-SA-53	Special Tests and Provisions	93.563	Child Support Enforcement
04-SA-56	Subrecipient Monitoring	93.568	Low-Income Home Energy Assistance
04-SA-57	Subrecipient Monitoring	93.568	Low-Income Home Energy Assistance
04-SA-62	Allowable Costs/Cost Principles	93.778	Medical Assistance Program
04-SA-67	Cash Management	93.778	Medical Assistance Program
04-SA-70	Special Tests and Provisions	93.778	Medical Assistance Program
04-SA-71	Special Tests and Provisions	93.778	Medical Assistance Program

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, based on our audit and the reports of the other auditors, except for the noncompliance described in the 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, 2004. 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 04-SA-9, 04-SA-17, 04-SA-25, 04-SA-33, 04-SA-35, 04-SA-36, 04-SA-38, 04-SA-40, 04-SA-43, 04-SA-44, 04-SA-47, 04-SA-50, 04-SA-58, 04-SA-61, 04-SA-64, and 04-SA-65.

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 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 applicable requirements of laws, regulations, contracts and grants caused by error or fraud 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, 2004 (not presented herein), and have issued our report thereon dated December 8, 2004. We did not audit the financial statements of the North Carolina Housing Finance Agency, which represent 9 percent, 3 percent and 3 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; the financial statements of the State Education Assistance Authority, which represent 14 percent, 5 percent and 2 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; the financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, which represent 2 percent, 2 percent and 4 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units; nor the financial statements of the 401(K) Supplemental Retirement Income Plan, which represent 3 percent, 4 percent and 5 percent, respectively, of the assets, net assets and revenues of the aggregate remaining fund information.. Those financial statements were audited by other auditors whose report 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 20 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and Governmental Accounting Standards Board Technical Bulletin No. 2004-1, *Tobacco Settlement Recognition and Financial Reporting Entity Issues*, during the year ended June 30, 2004.

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. The financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare and the financial statements of the 401(K) Supplemental Retirement Income Plan were not audited in accordance with *Government Auditing Standards*.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the State of North Carolina’s basic financial statements. 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.

A handwritten signature in black ink that reads "Leslie W. Merritt, Jr." in a cursive script.

Leslie W. Merritt, Jr., CPA, CFP
State Auditor

March 9, 2005 (except as related to the
Report on the Schedule of Expenditures
of Federal Awards, as to which the
date is December 8, 2004)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended June 30, 2004

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS**I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2004

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? | Yes |

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? | Unqualified for all major programs except for Community Development Block Grants/State's Program, Highway Planning and Construction, Child Support Enforcement, Low-Income Home Energy Assistance and Medical Assistance Program which is 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
NumberName of Federal Program or Cluster

Aging Cluster
Child Nutrition Cluster
Employment Services Cluster
Food Stamp Cluster

SCHEDULE OF FINDINGS AND QUESTIONED COSTS**I. Summary of Auditor's Results**

For the Fiscal Year Ended June 30, 2004

- Identification of major programs: (continued)

CFDA Number	Name of Federal Program or Cluster
	Highway Planning and Construction Cluster
	Medicaid Cluster
	Research and Development Cluster
	Special Education Cluster
	WIA Cluster
10.550	Food Donation
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
11.611	Manufacturing Extension Partnership
14.228	Community Development Block Grants/State's Program
17.225	Unemployment Insurance
17.245	Trade Adjustment Assistance – Workers
20.106	Airport Improvement Program
21.999	Section 401(B) Jobs and Growth Tax Relief Act
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
83.544	Public Assistance Grants
84.010	Title I Grants to Local Educational Agencies
84.048	Vocational Education - Basic Grants to States
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.367	Improving Teacher Quality State Grants
93.268	Immunization Grants
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
97.036	Public Assistance Grants

- 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, 2004

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. Each finding is also categorized by type as described below:

Prior Year Finding

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

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 record, process, summarize 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.

Category of Noncompliance

If the finding represents a current year instance of noncompliance, one of the following designations will appear:

- **Reportable Noncompliance** – A finding related to fraud or illegal acts (violation of a law or regulation) unless the matter is considered clearly inconsequential; or a finding related to other noncompliance (violation of contract or grant award provision) unless the matter is considered immaterial.
- **Material Noncompliance** – An instance of reportable noncompliance, the effect of which is considered material to the basic financial statements.

DEPARTMENT OF STATE TREASURER

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2004

	Type of Finding	Findings and Recommendations
04-FS-1	Reportable Condition	<p data-bbox="537 443 1032 474"><u>Retirement Benefits Computed Incorrectly</u></p> <p data-bbox="537 506 1464 688">In our sample of 112 members of the Teachers' and State Employees' Retirement System and the Local Government Employees' Retirement System who retired during the 2003-04 year, we found 15 members whose monthly benefit amount had been calculated incorrectly. The errors in the retirees' monthly benefit payments ranged from underpayments of approximately \$83 to overpayments of approximately \$217.</p> <p data-bbox="537 720 1464 993">Our sample of 112 retirees was chosen from a population of more than 10,000 retirement applications processed during the year in the two systems. For purposes of this test, we did not consider a benefit amount to be incorrect if it was within five dollars of the recalculated amount. The errors found often occurred because of the difficulty of determining service time and average final compensation using information available at the Department of the State Treasurer. Personnel sometimes have to subjectively interpret the data used to compute the benefit amount. The Department subsequently corrected all of the erroneous benefit amounts identified in our audit.</p> <p data-bbox="537 1024 1464 1272">We also noted a continuing weakness in procedures for calculating revised benefits payable to beneficiaries when a retiree dies. The analysts who calculate the revised benefit and enter the change to the payroll file do so without supervisor review or authorization. The revised benefit amount is generally a very simple calculation that is not likely to be made incorrectly. However, without a review procedure in place, there is a risk that a benefit amount might be changed that should not have been changed or that an analyst fails to make a change that is required.</p> <p data-bbox="537 1304 1464 1455">Agency personnel have cited a lack of sufficient staff resources as one reason for the retirement benefit problems. The Department plans to hire two internal auditors in the near future to monitor retirement benefit determinations. Also, the Department is developing a new computerized information system to improve the accuracy and efficiency of the benefit calculation process.</p> <p data-bbox="537 1486 1464 1638"><i>Recommendation:</i> The Department should evaluate procedures used to determine retirement benefit amounts and implement changes to address the issues discussed above. Although the addition of staff to audit retirement benefits will improve internal control, that change alone may not be sufficient to reduce the calculation error rate to a tolerable level.</p> <p data-bbox="537 1669 1464 1883"><i>Agency Response:</i> This finding involves the highly complex process of calculating retirement benefits, a part of the operational aspect of the Retirement Division we have already begun to address as part of our overall modernization and improvement efforts. As noted in your findings, there are many challenges in performing this function in a timely fashion based on the information that comes from more than 1,200 different state and local governmental agencies, retrieved from personnel files often 20 years old or</p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<p>older. As you noted in your audit, the data from which the calculations are made is often fragmented, incomplete, or missing entirely, necessitating staff make subjective decisions in the calculations process.</p> <p>Within the Retirement Division, we are working to replace what was a totally antiquated technology infrastructure installed in the 1970s, and the new system will integrate six outdated mainframes applications and automate much of the employer data reporting, resolving many of the difficulties our staff experiences in securing accurate information from which calculations are made. The legislature has funded all but the final portion needed to complete the job, and we have included the amount needed to complete the project as a FY 05-06 expansion budget request.</p> <p>We have worked to address staffing inadequacies, including the addition of two internal auditor positions secured during the past legislative session to provide ongoing oversight and additional checks for retirement benefit calculations. The implementation of these positions will also address the issue raised regarding calculations and payroll entries for beneficiaries of deceased Retirement System members, as these internal auditors will serve as an additional check on the death benefit calculation process.</p> <p>We have further expanded our employee training programs, and put in place written operating procedure guidelines for all processes (including the calculation of retiree benefits) of the Retirement Division – none of which existed four years ago. We feel very strongly that these efforts, when fully implemented, will provide comprehensive solutions to the issues identified in the finding.</p> <p>Additionally, immediate steps have been taken to address the issue raised, including the addition of a third review of benefit calculations made prior to their becoming final, and the completion of a more statistically valid sampling of calculations to determine and identify what additional steps might be needed to address this issue. Our goal is total accuracy in all aspects of our agency's functionality, and through the work started in January 2001 we feel we can achieve that goal going forward.</p>
04-FS-2	<p data-bbox="310 1581 427 1633">Reportable Condition</p> <p data-bbox="537 1581 1195 1608"><u>Financial Statement Disclosures Contained Deficiencies</u></p> <p data-bbox="537 1644 1468 1854">While we found no misstatements in any underlying accounting records, the year-end financial statement package that the Department of State Treasurer submitted to the Office of State Controller had several technical deficiencies. The Office of the State Controller uses the financial statement packages prepared by agencies to complete the State's <i>Comprehensive Annual Financial Report</i>, which is relied on by creditors and others to evaluate the State's financial condition and operations.</p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<p>During our audit of the Department's financial statement package, which includes financial statements and other disclosures required by the Office of the State Controller, we noted problems such as:</p> <ul style="list-style-type: none"> • The disclosure of Investment Pool securities by type contained a misclassification between securities on loan and securities not on loan. The total amount of investments reported was correct, but the misclassification among these categories totaled \$1.5 billion. The Department's asset custodian did not provide the detailed reports needed to make the proper disclosure. • The disclosure of bond proceeds investment securities by type contained a misclassification of assets totaling \$167 million. The Department reported that all moneys were invested in repurchase agreements, when in fact commercial paper and U.S. government and agency securities were also held at year-end. The investment reports needed to properly classify the assets were on hand, but the Department did not note that the reports showed that the investment manager had purchased the different types of securities during the last quarter of the year. • Several of the long-term debt disclosures required revision by the Department after initial submission to the Office of the State Controller, and even then some of the resubmitted disclosures contained errors. For example, the amount of future interest payments on certificates of participation was overstated by approximately \$238 million. <p>We proposed audit adjustments for the problems noted, all of which were made by the Department.</p> <p><i>Recommendation:</i> The Department should place greater emphasis on year-end financial reporting and implement internal control changes to ensure the completeness, accuracy and timeliness of its financial statement disclosures.</p> <p><i>Agency Response:</i> This audit rightly notes that there is absolutely no misstatement in the underlying accounting records in question, only human errors in the characterization of accounts that were corrected by the fiscal year end.</p> <p>We take very seriously the role the agency plays in the accounting and reporting of debt and investment financial data, and have already undertaken necessary initiatives to establish additional controls as they relate to the Comprehensive Annual Financial Report (CAFR) reporting schedules especially relative to asset classifications, completeness and timeliness. These measures include:</p> <ul style="list-style-type: none"> • At a minimum, two staff members will work independently on the required accounting information and various note disclosures, with final approval

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	coming only after reviews by senior managers. This collaboration of work and two-step review process will help ensure that all information is complete and classified correctly.
	<ul style="list-style-type: none">• Implementation of written procedures as they relate to contact with our asset custodian and other outside asset managers, including additional specific instructions regarding all year-end reports prepared for CAFR reporting.• A new requirement that all draft asset and financial disclosure schedules supplied to the staff of the Office of the State Auditors (OSA) and Office of State Controller (OSC) will be marked clearly as "DRAFT" versus "FINAL," to avoid any confusion by OSC or State Auditor staff as to whether information is preliminary or complete.
	Please note that it is our opinion that the classification of "Assets on loan" vs. "Assets not on loan" is not an investment classification required under either Governmental Accounting Standards Board (GASB) 3 or 28, and there was no misstatement of the type of investment or the custodial risk classification.

DEPARTMENT OF TRANSPORTATION

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2004

Type of Finding		Findings and Recommendations
04-FS-3	Prior Year Finding	<u>Schedule of Expenditures of Federal Awards Was Misstated</u>
	Material Weakness	<p>Controls were not in place to ensure that the amounts recorded on the Schedule of Expenditure of Federal Awards (SEFA) were accurate. The OMB Circular A-133 requires that the SEFA be prepared to report the federal awards expended during the year. Changes made to correct a prior year error in a computer program were not effectively communicated to the employee responsible for preparing the SEFA. Therefore, a computer program meant only for use in fiscal year 2003 was used to extract information for the fiscal year 2004 SEFA. As a result, expenditures for various programs totaling \$195 million were omitted from the SEFA.</p> <p>The Department produced a revised report, which was used to adjust the SEFA in October 2004.</p> <p><i>Recommendation:</i> Changes made in computer programs should be communicated to users to enable adequate review and testing. Transactions linking to computer operations that have been superseded should be removed from the accounting system to eliminate confusion and prevent incorrect selection.</p> <p><i>Agency Response:</i> NCDOT agrees with the finding. IT staff will remove the ability to run the system generated report from user access. Additional management review is required prior to submitting the schedule.</p>
	Material Noncompliance	
04-FS-4	Material Weakness	<u>Receivable From Federal Government Not Recorded</u> <p>The Department did not have a process to identify and accrue amounts due from the federal government at year end. Therefore, receivable and revenue account balances submitted for inclusion in the State's <i>Comprehensive Annual Financial Report</i> were understated.</p> <p>Our review of billings after year end identified \$19.6 million in unrecorded receivables. Adjustments were made to correct affected accounts.</p> <p><i>Recommendation:</i> The Department should develop a method to identify amounts due from the federal government at year end and ensure that appropriate accrual entries are made to achieve accurate reporting.</p> <p><i>Agency Response:</i> NCDOT agrees with the finding. Federal Highway Administration billings will be timed to record receivable and revenue account balances in the applicable fiscal year and accrual entries will be posted if applicable.</p>

DEPARTMENT OF TRANSPORTATION (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2004

	Type of Finding	Findings and Recommendations
04-FS-5	Prior Year Finding	<u>Year-End Financial Reporting Process Did Not Identify All Liabilities</u>
	Material Weakness	<p>The Department's method to identify liabilities at year end did not effectively discover all outstanding obligations. Therefore, liability and expenditure account balances submitted for inclusion in the State's <i>Comprehensive Annual Financial Report</i> were understated.</p> <p>Upon review of a sample of expenditures subsequent to year end, we identified \$17.6 million in unrecorded liabilities. Adjustments were made to correct affected accounts.</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> NCDOT agrees with the finding. The Department will analyze financial transactions in further detail for non-purchase order items to report all liabilities in the fiscal year.</p>
04-FS-6	Prior Year Finding	<u>Land Balances Not Verified</u>
	Reportable Condition	<p>Controls were not in place to ensure the accuracy of all land recorded on the Department's financial statements. The Department recorded \$11 million of land based on information obtained from the Department of Administration State Property Office without performing any kind of inventory or verification process to corroborate completeness and accuracy.</p> <p><i>Recommendation:</i> The Department should perform an inventory to determine if land recorded on the financial statements is fairly stated. Differences should be resolved with the Department of Administration State Property Office.</p> <p><i>Agency Response:</i> NCDOT agrees with the finding. An internal audit process has been defined within the Department to ensure accuracy of the land recorded on the financial statements. Discrepancies will be identified and resolved with the Department of Administration.</p>

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2004

	Type of Finding	Findings and Recommendations
04-FS-7	Reportable Condition	<p data-bbox="537 443 1068 474"><u>Weaknesses in Controls Over Cash Receipts</u></p> <p data-bbox="537 506 1463 569">Based upon our review of documentation and tests of internal controls, we found the following weaknesses related to cash receipts.</p> <ul data-bbox="537 600 1463 1314" style="list-style-type: none"> <li data-bbox="537 600 1463 873">• Cash receipts were not controlled at the earliest point possible for the Divisions of Water Quality and Environmental Health. The Divisions did not prepare a mail receipt log of checks received through the mail for principle and interest payments for the Clean Water State Revolving Fund (CWSRF) and the Drinking Water State Revolving Fund (DWSRF). The Department's <i>Cash Management Plan</i> requires that all cash items received by mail be recorded on a receipt log. The risk that funds received through the mail may not be deposited increases when receipts are not listed on a mail log and reconciled to deposits. <li data-bbox="537 905 1463 1125">• Accounting duties in the Division of Water Quality were not adequately segregated among personnel. One employee received funds, prepared journal vouchers, prepared checks for deposits, verified deposits, and keyed loan repayments to the Division's accounting subsystem. Improper segregation of duties may allow the opportunity for persons to both perpetrate and conceal errors or irregularities in the normal course of their duties. <li data-bbox="537 1157 1463 1314">• Controls were not in place to ensure that accounting code sheets were properly prepared for receipts of the CWSRF and DWSRF programs. Several accounting code sheets had no evidence of preparer and approval to indicate that the deposits were complete and the coding was accurate. The risk of error increases when transactions are not approved. <p data-bbox="537 1346 1463 1556"><i>Recommendation:</i> The Divisions should comply with the Department's <i>Cash Management Plan</i> and prepare the mail receipts log. In addition, receipts recorded in the log should be verified against the cash deposit to the bank. Accounting duties in the Division of Water Quality should be adequately segregated so that no one person is responsible for all aspects of a transaction. Further, accounting code sheets should be properly prepared, reviewed and approved.</p> <p data-bbox="537 1587 1463 1892"><i>Agency Response:</i> The mail receipts log was implemented prior to year-end for the CWSRF program. Effective with the May'2004 collections, all deposits are balanced against checks recorded in the receipts log. The receipts log is being developed for the DWSRF program. No one person is responsible for all aspects of transactions. Some employees are responsible for too many. The accounting staff for each program consists of two employees. This limits our ability to fully segregate duties. In the future, the Accounting Specialist II position for CWSRF will verify deposits and key loan repayments into the system. With the implementation of the receipt log, most risks should be minimized in the cash receipt process. We will stress the importance of proper</p>

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
04-FS-8	<p data-bbox="310 632 427 684">Reportable Condition</p> <p data-bbox="537 632 1276 659"><u>Weaknesses in Review Procedures Over Cash Disbursements</u></p> <p data-bbox="537 695 1469 999">Control weaknesses were noted in the Department's Controller's Office cash disbursing procedures. Under the current procedures, the accounts payable clerks received invoices and accounting code sheets, batched these into groups for keying, keyed data into the accounting system, verified that the batch total was entered correctly, and stamped paid on invoices for cancellation. However, there was no evidence that someone independent of the preparer reviewed the processed batches. Good internal control procedures require supervisory review of the batching process to determine that the batch totals agreed to the amount entered in the accounting system and that all transactions entered for payment were supported by an invoice.</p> <p data-bbox="537 1035 1469 1121"><i>Recommendation:</i> The Department should implement review procedures for the cash disbursement process. These policies should be communicated to the appropriate staff.</p> <p data-bbox="537 1157 1469 1243"><i>Agency Response:</i> Procedures have been implemented to require the Accounts Payable Supervisor to perform spot checks of batches throughout the year and maintain a log of those batches checked.</p> <p data-bbox="537 1278 1469 1367">It must be noted that all batches were balanced with the accounting system, that all payments were supported by invoices, and there were no duplicate payments.</p>
04-FS-9	<p data-bbox="310 1434 427 1486">Reportable Condition</p> <p data-bbox="537 1434 1354 1461"><u>Cash Disbursements Control Procedures Not Consistently Performed</u></p> <p data-bbox="537 1497 1469 1583">The Department did not consistently follow prescribed procedures when processing cash disbursements. During our examination of a sample of sixty-seven disbursements, we found the following exceptions:</p> <ul data-bbox="537 1619 1469 1866" style="list-style-type: none"> <li data-bbox="537 1619 1469 1684">• Seventeen accounting code sheets were not signed by the person assigned to enter the information in the accounting system. <li data-bbox="537 1719 1469 1785">• Four cash disbursement accounting code sheets were not signed by the preparer. <li data-bbox="537 1820 1469 1866">• Seven cash disbursement accounting code sheets had the same preparer and approver.

DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<ul style="list-style-type: none">• Ten disbursements had no evidence of cancellation on invoices or accounting code sheets.• Three disbursements did not have the balancing tapes attached to the batch as prescribed by the Department's procedures. <p>Accounting code sheets should be completed properly to indicate that each step of the cash disbursement process has been completed. The risk of inappropriate disbursements or errors increases when there is no evidence that a task has been completed. Good internal controls would require a person other than the preparer to approve code sheets.</p> <p><i>Recommendation:</i> The Department should implement appropriate policies and procedures to ensure accounting code sheets are properly prepared and approved.</p> <p><i>Agency Response:</i> We concur with the finding. Current procedures will be reiterated to employees as a reminder that all accounting code sheets must have the appropriate sign-offs, that all invoices are properly cancelled and batches are totaled and tapes attached.</p> <p>It must be noted that all of the transactions were appropriate, and were accurately entered into the accounting system.</p>

DEPARTMENT OF HEALTH AND HUMAN SERVICES

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2004

Type of Finding		Findings and Recommendations
04-FS-10	Prior Year Finding	<u>Internal Control Weaknesses Over Accounts Receivable</u>
	Material Weakness	<p>In our prior year audit, we noted a number of internal control weaknesses and shortcomings in the accounts receivable system. Management has taken action to correct most of 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"> There is no independent review of the information entered into the accounts receivable system by accounting technicians. The agency implemented review procedures March 2004. The accounts receivable system flags all disputed amounts and reports them as current rather than maintaining their proper aging date. A procedure was approved and implemented in the fourth quarter of the fiscal year to ensure that the disputed indicator was removed to allow proper aging of the accounts for more accurate reporting in the financial statements. The Department failed to seek collection of accounts receivable amounts that had been transferred from its Medicaid claims processing contractor, as required by the Department's cash management plan. The Department failed to submit amounts over \$500 and 90 days outstanding to the Attorney General's Office for collection, as required by GS 147-86.11. The Department implemented procedures during the last half of the year to ensure all amounts were reported as required. The Division of Medical Assistance had not ensured that its claims processing contractor followed the same policies and procedures that are followed by the Department for the recognition of accounts receivable, allowance for doubtful accounts, and bad debt write-offs. Policies correcting this deficiency were written and implemented by the claims processing contractor during the last quarter of the fiscal year and verified by the Division. Duties associated with miscellaneous accounts receivables were not properly segregated and written procedures were lacking. The person who recorded receivables also recorded receipts against receivables and deposited cash collections. Additionally, documentation was not maintained to support the recorded receivables and collections. <p>Additionally, the Department's year-end accounts receivable accrual process is complex and not adequately documented to ensure that all entries are made correctly using the appropriate supporting documentation. During testing of year-end accruals, we noted numerous errors that were corrected by the</p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<p>agency prior to closing and through audit adjustments.</p> <p>These weaknesses in internal controls could permit errors to occur in the accounting records and could result in misstatement of receivable account balances in the financial statements.</p> <p><i>Recommendation:</i> The Department should continue to implement and strengthen controls to ensure that accounts receivables information is reported accurately and completely. Written policies and procedures should be developed for the miscellaneous accounts and the year-end accrual processing. Management should provide for the proper segregation of incompatible duties. The Department should actively seek collection of delinquent accounts. Failing that, the Department should seek legal remedies and report past due amounts to the Attorney General's office.</p> <p><i>Agency Response:</i> A response for each internal control weakness or shortcoming in the accounts receivable system follows:</p> <ol style="list-style-type: none"> The Department agrees with the finding that the information entered into the accounts receivable system by accounting technicians was not independently reviewed by the AR Supervisor until March 2004 when the review process was implemented by the AR-DMA Branch Head. The review process implemented March 2004 continues and will subsequently be incorporated into formal procedures to further ensure accuracy of the data keyed into the system. The Department agrees with the finding that the accounts receivable system previously flagged all disputed amounts and reported them as current rather than maintaining their proper aging date. However, an amendment to the Cash Management Plan was approved June 24, 2004 to allow disputed accounts to continue aging. The disputed status code was removed from accounts on June 28, 2004 to allow aging of accounts as recommended. The Department agrees with the finding that the Department failed to seek collection of accounts receivable amounts that had been transferred from its Medicaid claims processing contractor (EDS), as required by the Department's Cash Management Plan. The Department received accounts receivable information from DMA and EDS and submitted accounts to the Attorney General's Office and collections agency as recommended completing the necessary corrective action. The Department agrees with the finding that the Department failed to submit accounts transferred from DMA and Medicaid claims processing contractor (EDS) with amounts over \$500 and 90 days outstanding to the Attorney General's Office for collection, as required by GS 147-86.11. The Department submitted amounts in question, over \$500 and 90 days

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<p>outstanding, to the Attorney General's Office for collection on January 7, 2005. The date of the demand letters is January 10, 2005. However, it should be noted that the Department remained current in submitting accounts \$500 or over and 90 days outstanding from DMA Program Integrity to the Attorney General's Office. The finding only applies to amounts transferred from DMA and Medicaid claims processing contractor (EDS) to the Controller's Office.</p> <p>e. The Department agrees with the finding that the Division of Medical Assistance had not ensured that its Medicaid claims processing contractor (EDS) followed the same policies and procedures that are followed by the Department for the recognition of accounts receivable, allowance for doubtful accounts, and bad debt write-offs. Policies correcting this deficiency were written and implemented by the claims processing contractor during the last quarter of the fiscal year and verified by the Division.</p> <p>f. The Department agrees that duties associated with miscellaneous accounts receivables were not properly segregated and written procedures were lacking. The Department also agrees that documentation was not maintained to support the recorded receivables and collections. Duties have been segregated by adding positions to the organizational structure and reassigning tasks that will be further documented as procedures and job descriptions are revised. The checks and supporting documentation were copied and subsequently maintained in a more efficient manner to allow staff to retrieve information more timely for future reviews and audits.</p> <p>The Department further acknowledges that the Department's year-end accounts receivable and revenue accrual process is complex and will work diligently to adequately document procedure(s) and develop a checklist to ensure that journal entries are made correctly using appropriate supporting documentation.</p>
04-FS-11	<p data-bbox="310 1520 427 1570">Reportable Condition</p> <p data-bbox="537 1520 1279 1547"><u>Cash Disbursement Control Procedures Not Always Performed</u></p> <p data-bbox="537 1583 1463 1703">The Department did not always follow prescribed procedures when processing cash disbursements. The risk of inappropriate disbursement increases when procedures are not followed. In our sample of 39 disbursements, we noted the following deficiencies:</p> <ul data-bbox="537 1738 1463 1860" style="list-style-type: none"> • Five invoices were paid late. Payments were made four to 23 days after the due date. • Three invoices were not properly cancelled.

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<p><i>Recommendation:</i> The Department should follow prescribed procedures when processing cash disbursements.</p> <p><i>Agency Response:</i> The Department concurs with the finding and has taken action to ensure that disbursements are made in a timely manner and cancelled so as to avoid inappropriate disbursements. As a result of these errors, staff have been reminded of the Controller's Office existing internal control measures. A memorandum was sent from the Controller to Division Directors and Business/Budget Officers dated January 11, 2005 explaining changes in process flow related to Accounts Payable to be effective February 1, 2005, if not implemented sooner. "Direct pay" invoices will now go directly to the divisions for approval for payment. Previously, these invoices were coming to the Controller's Office and had to be sent to the divisions and then returned for processing. Sometimes this caused significant delays. Problem or incomplete invoices will be entered in NCAS with a "delayed" status and division offices will access a daily report for these exceptions and will be responsible for resolving these "problems" within a five (5) to fifteen (15) day period. With the implementation of these new processes we believe the majority of invoices will be processed in a more timely manner.</p> <p>In regards to invoices not being cancelled "date stamped as entered", this was an oversight and employees were reminded again of the importance of stamping paid invoices. There are also built-in features that already exist in NCAS and the Division of Services for the Blind subsystem to help prevent the possibility of duplicate payments.</p>
04-FS-12	<p>Prior Year Finding <u>Improper Access to Computer Systems</u></p> <p>Reportable Condition Current and former Division of Public Health employees had improper access to two 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 style="list-style-type: none"> • Fourteen former employees continued to be listed on the various security reports of the North Carolina Accounting System. Control procedures for terminating access to the North Carolina Accounting System were not followed. Division supervisors did not inform the security administrator of the status of the former employees. • Fifteen of 32 employees tested had inquiry/add/change/delete authority for the Health Services Information System when only inquiry or inquiry/add/change was needed. <p>Adequate internal control over computer systems requires that former employee access be terminated in a timely manner and that user/employee access be limited to levels needed for the job.</p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
<p><i>Recommendation:</i> The Division should terminate former employee access to the State's computer systems in a timely manner. Division supervisors, or other appropriate officials, should inform the system security administrator immediately and in writing of any changes in a user's employment status. The Division should evaluate and strengthen internal control to ensure that access rights are restricted to employees on a need-to-use basis. 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 Division of Public Health acknowledges these individuals had improper access to the North Carolina Accounting System (NCAS) and access granted to users of the Health Services Information System (HSIS) for the WIC program exceeded that necessary for their job duties in SFY 2003-04. As a result of the finding for this same issue in the 2003 Single Audit, the Division of Public Health completed by April 30, 2004 an internal audit of users having access to NCAS and HSIS in order to assure appropriate individuals have appropriate access.</p> <p>Access has been revoked for all the individuals identified as having inappropriate access to NCAS. The individuals cited in the 2004 single audit as having inappropriate level of access to HSIS have had their access modified as of January 24, 2005. The Division will continue to run on a quarterly basis a list of its employees with access to NCAS and HSIS to ensure that continued access is necessary for each employee.</p>	<p><u>Improper Access to Computer System</u></p> <p>Two former Division of Social Services employees continued to have access to the State's North Carolina Accounting System and were still listed on its various security reports. Control procedures for terminating access to the accounting system were not followed. Division supervisors did not inform the security administrator that the former employees were no longer authorized access to the accounting system. Improper access to computer systems can result in alteration, unauthorized use, or loss of information.</p> <p><i>Recommendation:</i> The Division should terminate former employees' access to the State's computer systems in a timely manner. Division supervisors, or other appropriate officials, should inform the system security administrator immediately and in writing of any changes in a user's employment status. Periodic security access reviews should be conducted to ensure that access is restricted to authorized users.</p> <p><i>Agency Response:</i> The Division of Social Services concurs with the finding. All Section Chiefs in the Division will be reminded that the Security Administrator must be notified immediately in the event of a termination. The Security Administrator will review access lists for all major systems quarterly to</p>
04-FS-13 Reportable Condition	

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<p>ensure that only active and authorized staff have access. The Personnel Section will add "Notify Security Administrator to revoke employee's access to computer systems" to their Exit Interview Check List to ensure notification is provided to the Security Administrator.</p> <p>A new Information Security Procedures Manual is being written as part of a larger DHHS Information Security project. The above procedures will be part of it, which will be communicated to all employees.</p>
04-FS-14 Prior Year Finding Material Weakness Material Noncompliance	<p><u>Final Cost-Settlements Not Performed</u></p> <p>As noted in the prior year, the Division of Medical Assistance had not performed final cost-settlements for Disproportionate Share Hospital (DSH) payments to State-owned and non-State owned hospitals since the 1997 State fiscal year. The DSH program is a program designed to provide additional payments to hospitals that serve a large number of Medicaid recipients and uninsured patients. The State Plan requires DSH payments to be adjusted or cost settled within 12 months of receipt of the completed cost report to ensure that payments do not exceed the State aggregate upper limits for such payments (cost of care). The failure to complete the cost settlements means the State does not know whether DSH payments made by the State exceeded the total costs of providing inpatient and outpatient services to Medicaid and uninsured patients.</p> <p>In an effort to address this issue, the Division submitted a plan to the Center for Medicaid and Medicare Services of the U.S. Department of Health and Human Services to settle this and other DSH issues. The Division also contracted with two vendors to perform desk reviews and audits of hospital cost reports and determine cost settlement amounts. While some desk reviews and audits have been performed, no cost settlements have actually been made with providers.</p> <p>The Division also submitted a State plan amendment requesting that both DSH and supplemental payments be paid on a "prospective basis." A second State plan amendment was submitted to clarify language concerning DSH payments and cost settlements.</p> <p>Although the Division continues its discussions and negotiations to resolve the DSH issues, the two State plan amendments and the proposed settlement have not been approved by the Center for Medicaid and Medicare Services. Therefore, the Division is required to cost-settle DSH payments in accordance with the current State Plan until otherwise approved by the Center for Medicaid and Medicare Services.</p> <p><i>Recommendation:</i> Division management should continue to establish and maintain an internal control system designed to reasonably ensure compliance</p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<p>with federal laws, regulations, and the Medicaid State Plan. Division management should expedite the DSH cost settlements with all hospital providers and should comply with the requirement that cost settlements be performed within 12 months of receipt of completed cost reports.</p> <p><i>Agency Response:</i> The Division of Medical Assistance (DMA) appreciates the acknowledgement from the Office of the State Auditor that significant progress has been made towards addressing and resolving this finding. DMA has submitted a State Plan Amendment which clarifies the long-standing practice and intent of the current State Plan language, and makes the DSH program payments prospective – thereby eliminating the need for cost settlements in the future. DMA has also contracted with two nationally recognized firms to provide analysis and technical advice on its DSH program and to perform desk and field audits on state-owned/operated hospitals, teaching hospitals, 40 inpatient hospitals, and 125 hospital outpatient cost settlements on an annual basis.</p> <p>DMA maintains that while there are still complex technical and legal issues which must be resolved regarding federal law and State Plan interpretation on cost settlements of DSH payments, there has been no failure to comply with requirements of federal law in the implementation of North Carolina's DSH payment program. Division and Department management are still in discussions with the Centers for Medicare and Medicaid Services to reach a final resolution of these issues.</p>
04-FS-15 Prior Year Finding Material Weakness Reportable Noncompliance	<p><u>Unreimbursed Uninsured Patient Cost or "Super" DSH Payments Were Made to Ineligible Hospitals</u></p> <p>The Division of Medical Assistance made "Super" DSH payments to hospitals that failed to meet the "Super" DSH eligibility criteria of the Medicaid State plan amendments. The failure by management to ensure compliance with the super DSH criteria contained in the amendments resulted in an estimated overpayment of \$26.6 million (State funds of \$9.1 million and federal share of \$17.5 million) to 13 ineligible hospitals for fiscal year 2004. The federal portion of \$17.5 million is questioned.</p> <p>The State Plan limits super DSH payments to qualified public hospitals. A qualified public hospital, according to the language of the State Plan, is a hospital that, among other things, qualifies for disproportionate share status. The criteria to qualify as a disproportionate share hospital are outlined in paragraph (a) and subparagraphs (a)(1) through (5) of the Medicaid State Plan, Attachment 4.19-A, a summary of which is reproduced below. Paragraph (a) and subparagraph (a)(1) are also federal criteria.</p> <p>a. Hospitals that serve a disproportionate share of low-income patients and have a Medicaid inpatient utilization rate of not less</p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<p>than one percent (1%) are eligible to receive rate adjustments.</p> <ol style="list-style-type: none"> 1) The hospital has to have at least two obstetricians with staff privileges at the hospital that have agreed to provide obstetric services to individuals eligible for Medicaid; and 2) The Medicaid inpatient utilization rate must be at least one standard deviation above the mean Medicaid inpatient utilization rate for all hospitals that receive Medicaid payments; or 3) The low income utilization rates exceeds 25%; or 4) The indigent care proportion exceeds 20%; or 5) The hospital ranks among the top group that accounts for 50% of the total Medicaid patient days provided by hospitals in the State. <p>To be eligible for super DSH payments, a hospital must meet, at a minimum, the criteria contained in paragraph (a) and subparagraph (a)(1) plus the criteria in any one of the subparagraphs (a)(2) through (a)(5). The results of our tests for State fiscal year 2004 showed that DMA management authorized \$26.6 million in super DSH payments to 13 hospitals that did not meet the State plan criteria.</p> <p>Additionally, management did not have controls in place to ensure that the Division obtained the necessary information from all hospitals that received State Medicaid payments to accurately calculate the standard deviation or the fiftieth percentile requirements stipulated in the State Plan.</p> <p>The Division submitted a State plan amendment to the Center for Medicaid and Medicare Services on March 30, 2004, proposing changes to clarify DSH eligibility criteria. The Center for Medicaid and Medicare Services has not yet approved the changes but requested additional information from the Division. Nonetheless, Division management has affirmed that the Division is currently complying with the proposed/revised State plan amendment when determining eligibility for DSH and supplemental payments.</p> <p><i>Recommendation:</i> Management should ensure compliance with the Medicaid State Plan by developing and implementing a sound internal control system. The control system should be designed to ensure that it safeguards State resources, complies with federal laws and regulations, and requires adequate documentation to support Medicaid disbursements.</p> <p><i>Agency Response:</i> The Division of Medical Assistance (DMA) appreciates the acknowledgement from the Office of the State Auditor that significant</p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<p>improvements have been made to its DSH and Supplemental Payment Program. In fact, the Division has submitted State Plan Amendments to CMS which propose changes to and clarifies DSH eligibility criteria. We have also ensured compliance with the proposed Medicaid State Plan and have developed and implemented a sound internal control system. Some of those improvements have included: performing trend analysis of all self-reported eligibility data and confirming all noted anomalies; and notifying and securing eligibility data from all hospital providers receiving Medicaid payments.</p> <p>The Division's nationally recognized legal counsel, Covington-Burling, has stated that:</p> <p><i>[NC's] State Plan plainly does not say that to be eligible for super DSH payments, a hospital "must meet, at a minimum, the criteria contained in paragraph (a) and subparagraph (a)(1) plus the criteria in any one of the subparagraphs (a) (2) through (5)," and it is a mistake to interpret the plan language in that way. In many places the State Plan language is, unfortunately, ambiguous and somewhat convoluted, and the true intent of several of its provisions can be understood only when read in the context of, and harmonized with, the Plan as a whole. What is clear is that the report has misquoted the super DSH eligibility paragraph, paragraph (k), and that their (State Auditors) interpretation of the finding is misguided and cannot be sustained.</i></p> <p><i>By its literal terms, paragraph (k) authorizes super DSH payments for hospitals that qualify for DSH status "under Subparagraphs (a)(1) through (5) of this Plan." However, federal law (42 U.S.C. 1396r-4(d)) states generally that no hospital may be treated as a DSH hospital unless the hospital has "at least 2 obstetricians who have staff privileges at the hospital and who have agreed to provide obstetric services to individuals who are entitled to medical assistance for such services under such State plan" and has a Medicaid inpatient utilization rate of at least 1 percent. When read literally, paragraph (k) purports to authorize super DSH payments for hospitals without regard to whether they meet the 1% Medicaid utilization test, which is not described in Subparagraphs (a)(1) through (5). Several other paragraphs of the plan (paragraphs (j), (m), and (n)) also authorize categories of DSH for hospitals that qualify "under Subparagraphs (a) (1) through (5) of this Plan." Since a literal reading of paragraph (k) and these other DSH eligibility paragraphs of the Plan would mean that the federally-approved Plan does not comply with federal law, the literal reading cannot be correct.</i></p> <p><i>Paragraph (k) and these other paragraphs make sense, and comply with federal law, when it is recognized that their references to hospitals that qualify "under Subparagraphs (a)(1) through (5) of this Plan" are intended to be references to hospitals that qualify "under</i></p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<p><i>Paragraph (a) and subparagraph (a)(1) of this Plan.” That is because Paragraph (1) contains the minimum 1 percent Medicaid utilization requirement and subparagraph (a) (1) described the two-obstetrician requirement of section 1396r-4(d). If the reference to Subparagraphs (a)(1) through (5)” in super DSH paragraph (k) is read as a reference to “paragraph (a) and subparagraph (a)(1),” the result is that paragraph (k) does not limit eligibility for super DSH to public hospitals that meet one or more of the requirements of subparagraphs (a)(2) through (5). Instead, super DSH payments are for all non-State public hospitals that satisfy the 1 percent Medicaid utilization and two-obstetrician requirements in section 1396r-4(d) (as repeated in paragraph (1) and subparagraph (a)(1)).</i></p> <p>This is precisely how the Division has interpreted the Plan in practice. Under pertinent case law, because the Division’s consistent administrative practice in interpreting its obviously-mistaken literal Plan language is a reasonable interpretation of the Plan language as a whole and because it harmonizes the approved Plan with the requirements of federal law, the Division’s interpretation is entitled to deference.</p>
04-FS-16	<p data-bbox="310 1087 503 1113">Prior Year Finding</p> <p data-bbox="537 1087 1040 1113"><u>Claims Payment System Has Weaknesses</u></p> <p data-bbox="310 1146 422 1199">Material Weakness</p> <p data-bbox="310 1232 475 1285">Reportable Noncompliance</p> <p data-bbox="537 1146 1427 1178">Our tests disclosed several weaknesses with the claims processing system.</p> <p data-bbox="537 1211 1468 1453">The Division failed to reconcile medical assistance payments, which represents the largest expenditure for the Department, to the Medicaid Accounting and Medicaid Management Information System subsystems. The Division’s claims processing contractor maintains the Medicaid Management Information System. Additionally, the Program Expenditure Report and Federal Participation Report were not reconciled to the accounting records and subsystems. The failure to reconcile could lead to inaccurate reporting of the funds expended.</p> <p data-bbox="537 1486 1468 1545">We uncovered errors in 24 claims from a sample of 273 Medicaid claims tested.</p> <ol style="list-style-type: none"> <li data-bbox="537 1579 1468 1638">a. Ten of the errors were due to improper medical coding by providers, which resulted in a net overpayment of \$31. <li data-bbox="537 1671 1468 1730">b. For one claim there were no medical records or other evidence to indicate that billable services were provided, resulting in overpayment of \$197. <li data-bbox="537 1764 1468 1822">c. Ten claims were in error due to improper documentation in the medical records, resulting in an overpayment of \$2,311. <p data-bbox="634 1856 1468 1887">1) Medical necessity was not sufficiently documented for three claims</p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	and services that were billed and paid were not consistent with the diagnosis.
	2) For five claims, there was insufficient documentation in the medical records to indicate whether the services were consistent with the procedure billed or the diagnosis.
	3) The provider billed for more units of service than was documented in the medical records for one claim.
	4) Medical records for a claim that was paid did not have the required "plan for services" documentation.
d.	Two claims were in error because the provider improperly coded services and incorrectly calculated the amount to be paid.
	1) A claim was improperly coded as a discharge instead of a transfer patient. Also, the provider coded the service to DRG 801 instead of the more appropriate DRG 385. This caused the claim to be overpaid by \$42,565.
	2) A claim was improperly coded by the provider to DRG 804 instead of the more appropriate DRG 802. This caused the claim to be underpaid by \$8,422. This claim was also incorrectly calculated based on a system programming error that adds one day to the day outlier calculation. (See below discussion on outlier calculations.)
e.	For one claim, dental services were not consistent with the medical documentation.

The errors in the sampled claims totaled a net of \$36,682. The federal share of this is \$24,135 and is questioned.

Additionally, it was noted in our prior year audit that a system programming error added an extra day to the day outlier calculation. Due to the re-occurrence of this programming error in the current year, we tested all claims identified as having a day outlier calculation. Of the 200 claims that met this criterion, 168 claims were found to be in error for a total overpayment of \$210,082. The federal share of this amount is \$138,087 and is questioned.

OMB Circular A-87 requires allowable costs to be adequately documented and program costs to be necessary and reasonable for proper and efficient administration of the grant program. Title 42 CFR section 431.107 and State Regulation 10 NCAC 26G.0107 require that medical records disclose the extent of services provided to Medicaid recipients. Additionally, the Hospital Provider Manual provides the guidance and formula for computing the day

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
outlier amount.	<p><i>Recommendation:</i> The Division should evaluate and strengthen internal controls and procedures to ensure the accuracy of the claims payment process. Claim payments by its claims processing contractor should be reconciled to the accounting records and any differences should be investigated. Management should ensure that payment edits and/or audits are working appropriately; that providers are educated on the proper coding and documentation for medical services being provided; and that over or underpaid claims are identified and appropriate collection or payment procedures are performed.</p>
	<p><i>Agency Response:</i> The Division of Medical Assistance (DMA) concurs with the portion of the finding that notes that it failed to reconcile medical assistance payments to the Medicaid Accounting System. To address this portion of the finding, DMA has collaborated with the DHHS Controller's Office personnel (who enter the Medicaid payment information into the North Carolina Accounting System) to derive a means of reconciling the data entered into NCAS as well as those entries created by the Medicaid subsystem. This reconciliation is being performed on a monthly basis. The collaboration to develop this process commenced in the early part of State fiscal year 2005.</p>
	<p>It is important to note that the 24 claims referenced were <u>provider</u> billing errors that are ascertained by an audit of provider files. The NC DMA Program Integrity section is well-known as one of the leading states for their extensive work in determining provider compliance and recouping improper Medicaid billings. DMA staff have thoroughly researched each of the 24 claims cited in the finding. Four (4) of the sampled claims involved missing or incorrect documentation from the provider that was subsequently submitted or corrected. There was no overpayment in these four cases. Of the remaining twenty (20) claims, all have been resolved through recoupment/repayments and continuing education efforts to the provider community.</p>
	<p>DMA concurs with the portion of the finding related to a system programming error for day outlier calculations. To address this portion of the finding, DMA issued a numbered memo (FO 04.351) on June 12, 2004, instructing EDS to remove the day of discharge in the calculation of Day Outliers. EDS began work under customer service request (CSR) NC012126 and the CSR was completed in October 2004. The overpayments are being recouped during the current State fiscal year.</p>
04-FS-17	<p>Prior Year Finding <u>The Division Lacks Written Policies and Procedures Over Implementation, Review and Reconciliation of Rate Changes</u></p> <p>Reportable Condition</p> <p>Reportable</p> <p>For a significant portion of the audit period, the Division's Rate Setting and Medical Policy sections did not have written internal policies and procedures</p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
Noncompliance	<p data-bbox="537 447 1463 596">for setting rates or for implementing, reviewing, and reconciling rate changes. There were no written policies and procedures to define or determine the effective date for rate changes for procedures and services billed on claims. Also, there were no procedures defining how rate changes should be applied retroactively to previously processed claims.</p> <p data-bbox="537 632 1463 869">There is no reconciliation of the number of rate changes authorized (submitted) by the Division with the actual number of rate changes processed by EDS to ensure that all authorized rate changes were processed, and that only authorized rate changes were processed. The Division does not receive a change report from EDS that could be useful in performing the reconciliation. Additionally, not all rate changes are verified for accuracy by the Division to ensure that individual rate changes are made correctly in accordance with instructions from the Division.</p> <p data-bbox="537 905 1463 1299">Another weakness, related to the proper use of rates, had to do with how and what type of rate information is displayed and made available on certain key computer screens used by Division staff. The rate information is not always accurate or complete, increasing the risk that inappropriate decisions may be made. We noted several instances where the rate displayed on the screen output and purported as the rate applied to the claim was not in fact the actual rate applied to the claim. The rate applied to the claim was removed from the system and there were no indications displayed on these screens that the rates had been changed. Division staff utilizing these screens included the Division's Rate Setting Section and Program Integrity and the Provider Relations Department at EDS. Subsequent to our audit period, the Division submitted a program change request to EDS to prevent rates from being removed or overlaid in the system.</p> <p data-bbox="537 1335 1463 1484">The Rate Setting Section implemented a policies and procedures manual in May 2004. As a result, the section began verifying all rate changes submitted to EDS, the Division's claims processing contractor, within two weeks of submission and retroactively verified all changes submitted during the 2004 State fiscal year.</p> <p data-bbox="537 1520 1463 1669">The risk that payments are made at rates which are not consistently applied or that do not comply with the State Medicaid Plan and/or federal regulations increases because of the failure to have written internal policies and procedures and the failure to perform adequate review and reconciliation of rate changes.</p> <p data-bbox="537 1705 1463 1883"><i>Recommendation:</i> Management should continue to develop and maintain policies and procedures that govern the implementation of rate changes, including procedures for reviewing and reconciling rate changes. The Division should obtain an appropriate change report from the claims processing contractor that will enable it to reconcile rate changes authorized with rate changes made. Additionally, the Division should ensure that the program</p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	<p>change request to the claims processing contractor to prevent rates from being removed or overlaid in the system is implemented properly.</p> <p><i>Agency Response:</i> The Division of Medical Assistance (DMA) appreciates the acknowledgement from the Office of the State Auditor that significant corrective action has been taken regarding the rate setting reconciliation process and associated procedures. As noted in the finding, DMA implemented standard rate setting policies and procedures during May 2004 which govern the rate setting process and the monitoring and control actions to be followed by its rate setting analysts on all rate changes. These procedures also include instructions to EDS on the effective date for a rate change, whether retroactive rate changes require recoupment and repayment by EDS, and that EDS is to furnish verification to DMA that EDS has correctly implemented all rate changes within two weeks of submission to them by DMA. Further, the procedures instruct EDS not to accept or implement rate change memoranda from DMA unless it contains the signatures of the Rate Setting Section Chief and Assistant Director for Finance Management. DMA has also retroactively verified all rate changes submitted by it to EDS during SFY2004.</p> <p>DMA acknowledges and concurs with the recommendation for a reconciliation of rate changes it authorized to the rate changes implemented by EDS. DMA researched with EDS to determine whether existing reports can be generated to serve this purpose. Several reports already are available from EDS on the report-to-web which document all the rate changes made to the system. The reports identified are HMVR120R (accommodation rates), HMPR2001 (fee schedule/PD rates) and HMPR3101 (PR rates). DMA Rate Setting will review these reports periodically for the 2005 State fiscal year to assure that only requested rate changes are made. DMA also intends to work with the new fiscal intermediary, ACS, to design a report that would allow for this rate change reconciliation after transition to the new intermediary.</p> <p>However, the audit does not take into consideration that DMA's fiscal agent, EDS, has controls in place to verify rate changes. While DMA should and does monitor the contract, it is not practical or feasible to verify each and every transaction that EDS personnel enters into the MMIS system. Rather, DMA should test transactions to assure accuracy. If the monitoring reveals control and accuracy issues, a corrective action plan will be implemented.</p> <p>DMA has also taken steps to implement EDS programming changes that would prevent the overlay of accommodation rates in the system and allow for EDS accommodation rate computer screens to display rate changes, associated effective dates and the DMA numbered memorandum authorizing the rate change. Development and testing of this programming change is completed and implementation by EDS is expected to occur by month-end April 2005.</p>

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

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	Expansion of displayed rate changes in the current system beyond accommodation rates would require extensive additional programming time and costs by EDS and may jeopardize the system transition timetable to the new fiscal intermediary. DMA is currently in the design phase with the new fiscal intermediary, ACS. It is intended that the design of the new system will expand to all rates and display the current active rate, historical inactive rates and the associated dates of change used for claims pricing.
04-FS-18	Prior Year Finding <u>Improper Access to Computer Systems</u>
Reportable Condition	<p data-bbox="537 783 1466 995">Five former Division of Vocational Rehabilitation employees continued to have access to the State's North Carolina Accounting System and were still listed on its various security reports. Control procedures for terminating access to the accounting system were not followed. Division supervisors did not inform the security administrator that the former employees were no longer authorized access to the accounting system. Improper access to computer systems can result in alteration, unauthorized use, or loss of information.</p> <p data-bbox="537 1031 1466 1209"><i>Recommendation:</i> The Division should terminate former employees' access to the State's computer systems in a timely manner. Division supervisors, or other appropriate officials, should inform the system security administrator immediately and in writing, of any changes in a user's employment status. Periodic security access reviews should be conducted to ensure that access is restricted to authorized users.</p> <p data-bbox="537 1245 1466 1455"><i>Agency Response:</i> The Department concurs with the finding. The Department has taken appropriate steps to revoke user IDs and passwords for staff who should not have access to DVRS systems, IMS and CICS. NCAS is an application within CICS, and access to NCAS was revoked through revocation of access to CICS. The Department has now established further protocols to ensure that the NCAS access is revoked appropriately including monthly review of a report of all NCAS users.</p>

UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2004

Type of Finding		Findings and Recommendations
04-FS-19	Reportable Condition	<p><u>Noncompliance With the Daily Deposit and Reporting Law</u></p> <p>Departmental receipts were not deposited in accordance with the daily deposit requirements of G.S. 147-77. Departments did not have adequate controls over the receipting process to ensure that all receipts were deposited intact and deposited timely. In our test of thirty-nine departmental receipts, we identified seven that were deposited two days to three months after the receipt. Three of the seven departments did not have receipt or check log procedures. The other four departments used check logs or receipts, but these controls were not adequately implemented, and this failure resulted in late deposits. When deposits are delayed, revenues may be lost and inappropriate or fraudulent activity may go undetected.</p> <p><i>Recommendation:</i> We recommend that the University require all departments to implement adequate controls over the receipting process and comply with the daily deposit law. All departments should implement procedures such as check logs or sequential receipts to document that all items received have been deposited intact and deposited timely.</p> <p><i>Agency Response:</i> University policy is consistent with the provisions of G.S. 147-77 which requires daily deposit of funds. Timely deposit of University funds is an important component of the cash management program. The communication and training provided to campus units regarding daily deposits will be increased. Issues related to appropriate control of receipts, proper recording of receipts and timely depositing of funds will continue to be addressed in communication and training. Internal Audit performs surprise cash counts in campus departments and identifies issues requiring corrective actions including the need for timely deposits. Corrective action has been taken in the seven departments noted in the finding.</p> <p>As part of the University's plan to address NACUBO's recommendations related to the Sarbanes-Oxley Act, a new financial controls manager position has been established. This person's primary role is to assist central offices and campus units in strengthening their internal controls.</p> <p>One of the person's first assignments was to develop a questionnaire on internal controls, which includes a question on the timing, securing, and recording of deposits. The questionnaire serves as a self-assessment tool for campus units to evaluate their internal control environment and must be signed by the respondent and the dean, director or department chair. Based on the responses, the financial control manager provides support to specific units where weaknesses exist, as well as general training sessions where common themes emerge across units. All campus departments will be required to fill out the questionnaire on a periodic basis.</p> <p>This focused effort on financial controls will provide a more proactive and broader approach in identifying and resolving potential limitations on sound</p>
	Reportable Noncompliance	

UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (continued)

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2004

Type of Finding	Findings and Recommendations
	internal control through the self-assessment process, targeted campus training sessions, special reviews, improved documentation of internal controls, and timely and useful responses to questions from campus units.

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

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2004

Type of Finding		Findings and Recommendations
04-FS-20	Material Weakness	<p><u>Claim Payments Made in Error</u></p> <p>During the 2004 contract year, three medical claims were processed incorrectly by the Claims Processing Contractor (CPC). Two claims were related to overpayments of \$13,508, while the other claim was an underpayment of \$303. The CPC's error rates for the 2004 contract year for state employee claims and HealthChoice claims were 4.47% and 0.19%, respectively. The combined projected overpayment of state employee and HealthChoice medical claims was \$32,785,317. This amount is considered to be immaterial to the Plan's Statement of Medical Claims Paid for the year ended June 30, 2004.</p> <p>One of the three errors previously noted was related to a HealthChoice claim that was paid twice. Since projected questioned costs would likely exceed \$10,000, we are questioning the federal share of \$292 of the \$395 of actual known error. The projected overpayment of \$312,980 is deemed to be immaterial noncompliance with the allowable costs/cost principles compliance type for 2004.</p> <p>All medical claims should be processed accurately in accordance with North Carolina General Statutes. OMB Circular A-87 requires allowable costs to be adequately documented and program costs to be necessary and reasonable for proper and efficient administration of the grant program. In accordance with section 501(a)(3) of OMB Circular A-133, the auditor shall report in an audit finding known questioned costs that are greater than \$10,000 for the allowable costs/cost principles compliance type. The auditor must also report known questioned costs, regardless of amount, when likely questioned costs are greater than \$10,000 for the allowable costs/cost principles compliance type.</p> <p><i>Recommendation:</i> Management should continue its efforts to ensure that the CPC accurately processes all medical claims.</p> <p><i>Agency Response:</i> You noted that there were claims incorrectly paid by the Claims Processing Contractor (CPC). Our independent auditing firm, Thomas and Gibbs, discovered these errors.</p> <p>Thomas and Gibbs has worked with your office to develop different stratifications for the claims audits. We have requested additional audits by our auditing firm for duplicate claims paid. This is an ongoing process that we will keep in place until we are satisfied that the CPC has in fact met the terms of their contract and that the duplicate claims procedures are in place and are working.</p>
	Reportable Noncompliance	

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

For the Fiscal Year Ended June 30, 2004

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, 2004. 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 related to major programs.

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.

10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN**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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-1	Special Tests and <u>Provisions:</u> Reportable Condition	<u>Improper Access to Computer Systems</u> Current and former Division of Public Health employees had improper access to two of the State's computer systems. See finding 04-FS-12 for a description.

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, 2004

04-SA-2	Type of Finding/ Questioned Costs	Findings and Recommendations
	Subrecipient Monitoring:	<u>Fiscal Monitoring Not Performed on Nutrition Education Subrecipients</u>
	Reportable Condition	<p>As noted in our prior audit, the Division of Social Services did not perform sufficient monitoring procedures to provide reasonable assurance that its Nutrition Education subrecipients used Food Stamp funds for allowable activities. Although the Division developed a monitoring plan and a schedule for conducting monitoring visits, no fiscal monitoring had been performed on its Nutrition Education subrecipients as of June 2004. The lack of subrecipient monitoring increases the risk that unauthorized activities and/or costs at the subrecipient level may occur and go undetected. The Food Stamp funds provided these subrecipients were \$4.1 million.</p> <p>OMB Circular A-133 requires that a pass-through entity monitor subrecipient activities to provide reasonable assurance that subrecipients administer 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 over its Nutrition Education subrecipients.</p> <p><i>Agency Response:</i> Before we address the actual audit finding, it should first be noted that:</p> <ul style="list-style-type: none"> OMB Circular A-133 does require monitoring but it does not require <u>annual</u> monitoring. In fact, both monitoring and audit activities are to be prioritized based on risk assessment. Secondly, monitoring documentation is not limited to monitoring visits, but can be documented in a variety of ways such as <i>“through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.”</i> OMB Circular A-133 <p>The audit finding is correct in a narrow sense, that is, on-site monitoring visits were not complete by June 30, 2004. However, on-site monitoring visits were completed for federal fiscal year 2004 projects during the months of July and August 2004 (within the Federal grant year) to meet federal monitoring time-frames. As previously indicated, OMB's definition of monitoring is a much broader concept than actual site visits. For example, fiscal monitoring activities take place each time a subrecipient invoice is reviewed for payment. It is not possible to schedule all monitoring visits in the first few months of the year. However, visits were made to a site for each project to evaluate programmatic requirements and a fiscal review was also completed for each</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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	project. Subsequent annual monitoring visits will be scheduled within federally required time frames to complete both programmatic and fiscal monitoring for each project. A monitoring visit, even late in the fiscal year, is beneficial to the following year's grant to the subrecipient. During the first nine months, other monitoring activities were taking place.

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM**III. Federal Award Findings and Questioned Costs**

U. S. Department of Housing and Urban Development

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-3	Allowable Costs/Cost Principles: Reportable Condition	<p><u>Improper Access to Computer Systems</u></p> <p>Instances were noted where former employees had improper access to the State's North Carolina Accounting System. Improper access to computer systems can result in alteration, unauthorized use, or loss of information. Our sample of 22 separated employees revealed that two still had access to the North Carolina Accounting System. The two employees had been separated from employment for four and five months respectively, at the time of our test.</p> <p>The Department's procedures for terminating access to the North Carolina Accounting System were not effective to ensure that access for all separating employees was removed. The system security administrator, who was responsible for removing access, was unaware that these employees were no longer employed. Once these deficiencies were brought to the agency's attention, immediate action was taken to remove these employees' access.</p> <p><i>Recommendation:</i> The Department should terminate former employees' access to the State computer systems in a timely manner. Supervisors or other appropriate personnel should notify the system security administrator immediately and in writing of any changes in a user's employment status. Periodic security access reviews should be conducted to ensure that access is restricted to authorized users.</p> <p><i>Agency Response:</i> Immediate action was taken to resolve the 10% found in the OSA's sample. Commerce will continue to monitor for separated employees and their security access.</p>
04-SA-4	<u>Reporting:</u> Material Weakness Material Noncompliance	<p><u>Community Development Block Grant Report Contained Inaccurate Data</u></p> <p>Errors were noted in the Performance and Evaluation Report (PER) submitted by the Division of Community Assistance for the Community Development Block Grants (CDBG) program. Such errors may reduce the usefulness of the data to federal funding sources. The following errors were noted in the PER for the year ended December 31, 2003:</p> <ul style="list-style-type: none"> Not all funds awarded to four of 40 subrecipients sampled were included on the PER. The omitted awards ranged from \$20,000 to \$105,000. The "Amount Obligated to Recipients" exceeded the amounts "Allocated" for the 2002 and 2003 grant years. For grant year 2002 the excess amount was \$2,291,115, and for grant year 2003 the excess amount was \$3,639,394. The report's instructions state that the amount obligated for a

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Housing and Urban Development

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>grant year should be less than or equal to the amount allocated.</p> <ul style="list-style-type: none"> The reporting period date was incorrectly shown on the PER as January 1, 2001 through December 31, 2002. The period should have been January 1, 2003 through December 31, 2003. <p>The control procedures employed by the Division did not ensure accuracy in the federal report and utilization of checklists established by the Department of Housing and Urban Development (HUD). Adequate internal control would provide reasonable assurance that amounts reported on the federal report are accurate and agree with supporting documentation. We also found that the subsystem used to prepare this report was not reconciled to the Department's accounting records. Good internal controls suggest reconciliation between these systems be prepared to ensure accuracy of data reported.</p> <p><i>Recommendation:</i> The Division of Community Assistance should review the PER more closely, being especially alert to the financial data to ensure accuracy. Review procedures could include comparison of reports to supporting records and utilizing the checklists recommended by HUD. In addition, the Division should require subsystems to be reconciled and reviewed by management on a monthly basis.</p> <p><i>Agency Response:</i> As part of the PER preparation and process, the Assistant Director will ensure all information is in compliance with the federal checklist as established by HUD and that all grammatical and mathematical errors are corrected.</p> <p>In addition, the Division of Community Assistance has established and implemented policies and procedures that govern the accountability and tracking of allocation funds that are carried forward from one program year into another. As part of a monthly reconciliation procedure, all open program years will be reviewed to ensure all funds are accounted for in their respective year. The Assistant Director will conduct quarterly reviews of these operating procedures to ensure full implementation has occurred and accuracy is achieved.</p>
04-SA-5	<p><u>Subrecipient Monitoring:</u></p> <p><u>Monitoring Visits and Closeout Procedures Were Not Performed Timely</u></p> <p><u>Reportable Condition</u></p> <p>The tracking system used by the Division of Community Assistance did not ensure that each project in the Community Development Block Grant program received a monitoring visit or was closed out timely. Federal regulations require on-site reviews of units of local government as necessary to determine</p>

14.228 COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Housing and Urban Development

N. C. Department of Commerce

For the Fiscal Year Ended June 30, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>whether the subrecipient has carried out activities in accordance with Title I of the Housing and Community Development Act of 1974 and with other applicable laws.</p> <p>Our tests of a sample of 57 subrecipients found that two had not received a monitoring visit. In both cases the subrecipients had received 100% of awarded funds. One subrecipient project had requisitioned all of its funds in December 2002, and the other project had requisitioned all of its funds in January 2004. These subrecipient projects received \$844,487 and \$400,000 in grant funds respectively. In addition, these projects had not been closed out.</p> <p>Without monitoring, the Division cannot be assured that the subrecipient complied with all program requirements.</p> <p><i>Recommendation:</i> The Division of Community Assistance should take greater care to ensure that monitoring procedures are performed and reevaluate the system used to determine the projects that need monitoring and closeouts.</p> <p><i>Agency Response:</i> This finding is a direct result of DCA having several vacancies in their monitoring section.</p> <p>DCA monitored the \$400,000 project in November 2004. DCA will monitor the \$844,487 project on March 18, 2005. Although HUD regulations do not specifically state the number of monitoring visits that must be conducted or the percentages/intervals at which they are to take place, DCA is currently reviewing its monitoring practices and procedures to ensure projects that are delayed or are in need of intervention are identified in a timely fashion.</p> <p>Since DCA is recently fully staffed, Community Development Block Grant (CDBG) personnel will receive professional development training in project management. This training will provide updated grants management techniques and best practices.</p>

17.207 EMPLOYMENT SERVICE**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-6	Equipment and Real Property Management: Reportable Condition	<p data-bbox="519 556 1234 588"><u>Controls Over Equipment Management Need Improvement</u></p> <p data-bbox="519 619 1468 745">The Commission did not have controls in place to ensure that fixed asset records were properly maintained for equipment purchased with federal funds. Inadequate controls increase the risk that items could be stolen and not detected. Our tests disclosed the following:</p> <ul data-bbox="519 777 1468 1333" style="list-style-type: none"> <li data-bbox="519 777 1468 934">• The physical inventory performed during the period March 2004 to August 2004 was not completely reconciled. Two cost centers had not verified the missing and/or extra items identified during their physical inventory. As of January 2005, their Missing Asset Report and Error Report had not been returned to the Fixed Asset Unit. <li data-bbox="519 966 1468 1081">• One item purchased during the year with Employment Service grant funds that cost \$2,611, was not recorded in the Magic Service Desk System (Magic) master file. The Magic System is used to record and track fixed assets. <li data-bbox="519 1113 1468 1239">• Three items had been transferred to the Surplus cost center, but a property transfer form (BM-51) could not be located. A BM-51 form should be initiated for property transfers in order for the correct location to be listed in the Magic System. <li data-bbox="519 1270 1468 1333">• A lack of segregation of duties exists at the local ESC offices. The fixed asset custodian inventories and tags the equipment. <p data-bbox="519 1365 1468 1491">Title 29 CFR section 97.32 requires equipment records to include the description, location and disposition data of the equipment. Also it requires the State to use, manage, and dispose of equipment in accordance with its laws and procedures.</p> <p data-bbox="519 1522 1468 1711"><i>Recommendation:</i> The Commission should strengthen procedures to ensure that the fixed assets physical inventory is completed and reconciled in a timely manner. The property transfer form should be used to properly document the transfer of items between cost centers. The Magic System should be updated for reconciled and transferred items. Fixed assets responsibilities in the local ESC offices should be properly segregated.</p> <p data-bbox="519 1743 1468 1858"><i>Agency Response:</i> <u>Bullet 1:</u> As of March 16, 2005, the missing reports have been received. Dates for completion of an inventory have been incorporated into the System Procedure on Fixed Assets requiring units to have inventories completed by February 1st of each year based on a July to June cycle.</p>

17.207 EMPLOYMENT SERVICE (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><u><i>Bullet 2:</i></u> The item in question pertains to an equipment rack that was ordered as a pair. The first item arrived and was tagged. The second rack arrived separately and was not tagged more than likely due to a notification failure. The Fixed Asset unit now has access to the electronic receiving reports which provides a next day notification of received items. The second rack is also now tagged.</p> <p><u><i>Bullet 3:</i></u> All of the items were not properly transferred by oversight. Those who should have completed the transfer documentation will be reminded of the process.</p> <p><u><i>Bullet 4:</i></u> The requirement for segregation of duties in the local office has been written into the System Procedure on Fixed Assets.</p>

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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-7	<u>Eligibility:</u> Reportable Condition	<p data-bbox="519 525 1476 588"><u>Unemployment Insurance Claimants Eligibility Documentation Needs Improvement</u></p> <p data-bbox="519 588 1476 714">Our tests of 120 claimants receiving Unemployment Insurance (UI) benefits revealed the following conditions.</p> <ul data-bbox="519 714 1476 1176" style="list-style-type: none"> <li data-bbox="519 714 1476 903">• Three files lacked the Work Search Record and one file lacked the New Initial Intrastate Claim for Benefits. The claimant is required to complete the Work Search Record to document his/her job searches. Our review of other information in the files showed that these claimants were eligible to receive UI benefits. <li data-bbox="519 903 1476 1029">• Eleven files contained the required forms but the Work Search Record form or the New Initial Intrastate Claims for Benefits form lacked either the claimant's or the agent's signature. <li data-bbox="519 1029 1476 1176">• In addition, the local ESC offices did not schedule an Eligibility Review Interview (ERI) for three claimants. The purpose of the ERI is to provide counseling and job finding assistance, advise to training options and review the claimant work search records. <p data-bbox="519 1176 1476 1449">The Employment Security Law 96-13(a)(1) and Employment Security Commission Regulation 10.12(A) requires the claimant 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 claims taker 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 data-bbox="519 1449 1476 1638"><i>Recommendation:</i> The local ESC offices should adhere to established policies and procedures by performing the eligibility reviews and signing, maintaining and documenting the work search and initial claim forms. All forms should be properly completed and maintained in accordance with the <i>Local Office Claims Manual</i>, Employment Security Law, and ESC regulations.</p> <p data-bbox="519 1638 1476 1764"><i>Agency Response:</i> The Claims Manual is in the process of being updated. The revised version will be shared with Agency claims staff in an electronic format. Training and updates will be conducted on an as needed basis.</p>

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

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-8	Special Tests and Provisions: Reportable Condition	<p><u>Documentation for Federal Unemployment Tax Act Certifications Needs Improvement</u></p> <p>Documentation from the tax system was not on file to support the amounts certified on the Federal Unemployment Tax Act (FUTA) manual certifications. States are required to annually certify the unemployment contributions received by the State for each taxpayer. Manual certifications are required for payments that cannot be certified by a system match. Since the documentation was not attached to the certification, the Commission had to obtain the information from the tax system. Our test of 10 of the 119 unmatched records revealed the following.</p> <ul style="list-style-type: none">• The Commission could not obtain information from the tax system to support the amounts certified in one sample item.• There was no evidence to indicate that a certification was performed on one record. <p><i>Recommendation:</i> The Commission should establish controls to ensure that all manual certifications are performed and documentation is maintained for the certified tax credit amounts.</p> <p><i>Agency Response:</i> The Tax Department has established controls to ensure all manual certifications are performed and proper documentation is retained to support the transactions.</p>

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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-9 <u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$8,679	<p data-bbox="537 588 1360 621"><u>Errors Found in Benefit Payments for Trade Readjustment Assistance</u></p> <p data-bbox="537 653 1476 835">Controls were not in place to ensure that benefit payments were calculated correctly for participants of the Trade Adjustment Assistance (TAA) program, including Trade Readjustment Assistance (TRA). In addition, documentation was not always on file to show that the participants had met all the eligibility requirements of the program. We found 17 errors in our sample of 64 participants as described below.</p> <ul data-bbox="537 867 1476 1732" style="list-style-type: none"> <li data-bbox="537 867 1476 1087">• Two participants were overpaid TRA benefits because their TRA Maximum Benefit Amount was not reduced by the amount of Unemployment Insurance (UI) Temporary Extended Unemployment Compensation. Title 20 CFR section 617.14(a) states that the maximum amount of TRA payable to an individual under a certification shall be reduced by the total sum of UI to which the individual was entitled. These participants were overpaid a total of \$4,980. <li data-bbox="537 1119 1476 1360">• One participant turned in the NCUI 506T Weekly Request for Allowance, but failed to document the performance of the required job searches. The local ESC office requires the participant to document searches with three different potential employers on three different days. Title 20 CFR section 617.11(a)(2)(vi)(A) states that an individual must actively engage in seeking work and furnish the State agency tangible evidence of such efforts each week. The participant was paid \$292 in benefits for that week's undocumented claim. <li data-bbox="537 1392 1476 1732">• Eleven participants' files did not contain a copy of the NCUI 858A Request for Allowances by a Worker in Training. Participants are required to document the training on the NCUI 858A form that is signed by the training instructor. The form is submitted to the local ESC office every four weeks, if the participant uses the Voice Response Unit (VRU) to document training each week. The form is submitted weekly for participants who do not use the VRU. Title 20 CFR Section 617.11(a)(2)(vii) states that in order to qualify for TRA for any week of unemployment, the individual must be enrolled in approved training, have completed the approved training, or have a waiver from training requirement. The participants were paid a total of \$3,407 in benefits for undocumented claims. <p data-bbox="537 1764 1476 1852">Because likely questioned costs exceed \$10,000, we are questioning \$8,679, which represents the total TRA benefits payments to participants that were overpaid, or that did not have the required documentation to verify their</p>

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

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>eligibility.</p> <p><i>Recommendation:</i> The Commission and local ESC offices should implement procedures to ensure that benefit amounts be properly calculated and in accordance with federal program guidelines. Required documentation should be maintained in the files to support the TAA/TRA benefit eligibility.</p> <p><i>Agency Response:</i> <u>Bullet 1:</u> Procedure on reduction of TRA benefits due to the entitlement of TEUC was unclear at the onset of the TEUC program. Initial reductions were made based upon an understanding that only TEUC payments actually made to a claimant should be deducted from TRA benefits. Since North Carolina also went into on Extended Benefits (EB) period during this time frame, there was confusion on the difference in the reduction procedure between the TEUC and EB programs. It was not until several months into the TEUC Program that we received specific instructions from USDOL to reduce by TEUC entitlement rather than by TEUC actual payments made to TRA claimants. When the reduction requirements were clarified by USDOL, we immediately began making the full deduction of TEUC entitlement from TRA.</p> <p><u>Bullet 2:</u> In July 2002, NC experienced the largest layoff in history affecting one particular area with the closure of Pillowtex, Inc. As a result, ESC created a JobLink Center on site at Plant 1 to serve the large number of workers. New and existing ESC staff was placed at this site to assist workers with filing for TAA/TRA benefits. Even though training was provided, it was brief due to time constraints. In addition, staff enrolled these workers in two different federal programs, WIA & TAA, due to WIA National Emergency Grant funds being used to serve these workers. Therefore, it is conceivable to believe that some files may exist that all required documentation cannot be located, or there is lack of required documentation. When a participant transitions from UI to TRA benefits, it is likely that the change in work search requirements may not be conveyed to the worker timely, resulting in the worker not making the required work search contacts and documented on Form NCUI 506T. Additional training to staff, both on a regional and individual basis, has been provided to ensure that workers receiving TRA benefits meet the required work search contacts.</p> <p><u>Bullet 3:</u> ESC has always provided local staff with training on the federal requirements and operating procedures for the TAA program. Staff is aware that Form NCUI 8-58A, to verify attendance in training, is required. However, due to the increased number of workers being served, and the caseload many offices are managing with limited administrative staff resources from the TAA program, it is possible that some attendance records may be missing from the</p>

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

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>participant file. Many of the participants noted in the audit are no longer in training and are working; therefore, it would be difficult to collect the missing data from the participant or the training provider at this time. For those workers who are still enrolled in training or being provided TAA services, we will contact the worker to obtain the missing signatures on these documents. We will continue to provide staff with training to ensure that adequate documentation on attendance while in training is maintained.</p>
04-SA-10	<p><u>Eligibility:</u></p> <p>Reportable Condition</p>	<p><u>Trade Adjustment Assistance Participant Eligibility Documentation Was Incomplete</u></p> <p>The local Employment Security Commission (ESC) office files for participants in the Trade Adjustment Assistance program were not always complete. Our tests of 64 participants receiving Trade Adjustment Assistance (TAA), including Trade Readjustment Assistance (TRA) revealed that 10 participants' files did not contain the required documentation or contained forms that were not signed. The results of the test work are described below.</p> <ul style="list-style-type: none"> • Five files lacked the required Form NCUI 856W TAA (Trade Adjustment Assistance) Waiver for Training Requirement form, for the period covering the payment tested. The written waiver is required in situations in which training is not feasible or not appropriate. However, the TRA Special Payment System, which is the system used to establish and monitor the activities of the TAA participants, indicated that a waiver had been granted. • Five files lacked a properly signed copy of the NCUI 855 Request for Entitlement to TAA/TRA and the NCUI 856 TRA Questionnaire. Once the local office inputs the worker's separation information into the TRA Special Payment System, the NCUI forms are printed and signed by the participant. There was an unsigned copy available on the TRA Special Payment System. <p>Title 20 CFR section 617.19(d)(2) states that each State agency shall retain a copy of every individual waiver for such time as the US Department of Labor requires.</p> <p><i>Recommendation:</i> The local ESC offices should adhere to established procedures for obtaining and maintaining the required waiver of training document. All forms should be properly completed, signed and maintained.</p> <p><i>Agency Response:</i> <u>Bullet 1:</u> With the implementation of the HCTC program in</p>

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

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>the TAA Reform Act of 2002, the entire procedure and concept for issuance of waivers changed. For over 28 years, ESC staff was only required to issue training waivers to bridge the gap from exhaustion of UI benefits to receipt of TRA benefits. With implementation of HCTC, this procedure drastically changed which required ESC staff to follow different procedures and requiring three times as many workers to be issued waivers to meet federal HCTC eligibility requirements. With changes in the TAA program requirements with the implementation of the TAA Reform Act of 2002, local staff is currently being provided individual training. During these training sessions, procedures are being discussed in detail on the issuance of training waivers. In addition, system changes are being made to create the document, Form NCUI 856W, for the worker to sign when staff enters the waiver into the intranet TRA system. We anticipate that these changes will result in this problem being resolved.</p> <p><u>Bullet 2:</u> North Carolina leads the nation in serving the largest population of trade affected workers. With the large number of layoffs occurring, staff often takes the TAA/TRA initial claims (NCUI 8-55 & 8-56) in groups rather than individually. As a result, there may be an occasion when the worker's signatures are not obtained initially. For those workers who are still enrolled in training or being provided TAA services, we will contact the worker to obtain the missing signatures on these documents. In addition, required documentation in a TAA participant file is being reviewed with local staff during training sessions.</p>

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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-11	Allowable Costs/Cost Principles: Reportable Condition	<u>Improper Access to Computer Systems</u> Instances were noted where former employees had improper access to the State's North Carolina Accounting System. See finding 04-SA-3 for a description.
04-SA-12	Reporting: Reportable Condition	<u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> The quarterly Financial Status Reports for the Workforce Investment Act (WIA) program were not reviewed and approved by someone independent of the preparer during our audit period. The employee that had been responsible for reviewing and approving the report retired during the year, and no one was assigned these duties. Supervisory review is a good control to ensure that the financial reports are accurate and complete. <i>Recommendation:</i> The Division of Employment and Training should act to ensure that the federal reports are reviewed and approved. <i>Agency Response:</i> The Division of Employment and Training has taken steps to ensure that segregation of duties and approvals are in place to prepare, review and approve the quarterly Financial Status Reports.

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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-13	Allowable Costs/Cost Principles: Reportable Condition	<u>Improper Access to Computer Systems</u> Instances were noted where former employees had improper access to the State's North Carolina Accounting System. See finding 04-SA-3 for a description.
04-SA-14	<u>Reporting:</u> Reportable Condition	<u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> The quarterly Financial Status Reports for the Workforce Investment Act (WIA) program were not reviewed and approved by someone independent of the preparer during our audit period. See finding 04-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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-15	Allowable Costs/Cost Principles: Reportable Condition	<u>Improper Access to Computer Systems</u> Instances were noted where former employees had improper access to the State's North Carolina Accounting System. See finding 04-SA-3 for a description.
04-SA-16	Reporting: Reportable Condition	<u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> The quarterly Financial Status Reports for the Workforce Investment Act (WIA) program were not reviewed and approved by someone independent of the preparer during our audit period. See finding 04-SA-12 for a description.

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

U. S. Department of Transportation

N. C. Department of Correction

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-17	Allowable Costs/Cost Principles: Questioned Cost Finding	<p data-bbox="519 556 1464 588"><u>Funds Transferred Without Equitable Distribution to the Federal Government</u></p> <p data-bbox="519 619 1464 924">The Correction Enterprises Division of the Department of Correction transferred from its profits \$500,000 to the State's General Fund to support appropriations and \$280,311 to the Department of Crime Control and Public Safety for the Crime Victims Fund. While the transfers were authorized by various legislative requirements, the transfers are questioned because these transfers do not represent allowable costs of the Correction Enterprises Division and no adjustment was made to the amount billed the Federal government. Questioned costs are likely in excess of \$10,000 for the Highway Planning and Construction program that made purchases exceeding \$1.1 million from Correction Enterprises.</p> <p data-bbox="519 955 1464 1165">OMB Circular A-87 states that billing rates used to charge Federal awards shall be based on the estimated costs of providing the services. A comparison of the revenue generated by each billed service will be made at least annually and an adjustment will be made for the difference between the revenue and the allowable costs. Adjustments for charges to federal awards can be made through (1) cash refunds, (2) credit to the amounts charged to individual programs, and (3) adjustments to future billing rates.</p> <p data-bbox="519 1197 1464 1323"><i>Recommendation:</i> The Department should make contact with the federal government to seek disposition of the issue of the \$780,311 that was transferred out and was not for allowable cost of the Correction Enterprises Division.</p> <p data-bbox="519 1354 1464 1661"><i>Agency Response:</i> The Department of Correction was complying with fund transfer requirements which were mandated by the N. C. Legislature through general statutes and budget bills. In addition, our Department has obtained a management decision letter from the U.S. Highway Department for a similar type audit finding in the prior year which says we do not owe them a refund and we did not violate OMB Circular A-133. We will however, discuss with the appropriate federal agency and the N. C. Legislature, the proper course of action to address the current FY04 audit finding related to transfers out of Correction Enterprises to the State's General Fund and to the Crime Victim's Compensation Fund.</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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-18	Special Tests and Provisions: Material Weakness Material Noncompliance	<p data-bbox="519 556 1476 588"><u>Testing Standards Not Met in Accordance With Quality Assurance Program</u></p> <p data-bbox="519 619 1476 808">The Department of Transportation (DOT) did not present documentation to demonstrate that the required testing of highway construction materials was performed. This condition limits the Department's ability to ensure that materials used in construction projects conform to approved specifications. A review of information in the Highway Construction and Materials System (HiCAMS) for aggregate types used in current contracts indicated:</p> <ul data-bbox="519 829 1476 1648" style="list-style-type: none"> <li data-bbox="519 829 1476 997">• The required number of Producer's Quality Control (QC) tests was not performed by four of 39 producers reviewed. These tests are used by the producer to monitor the quality of material being shipped to projects or placed in an approved stockpile. These test results should be provided to DOT. <li data-bbox="519 1018 1476 1144">• The required number of DOT's Quality Assurance (QA) tests was not performed on materials received from two of 39 producers tested. These tests are used by DOT to verify the performance of the Producer's Quality Control plan. <li data-bbox="519 1165 1476 1312">• The required number of Roadway Quality Assurance (RA) tests was not performed on materials received for eight of 39 contracts reviewed. These tests are performed to verify the quality of the in-place material used on a specific project. <li data-bbox="519 1333 1476 1501">• The required number of Independent Assurance (IA) tests was not performed on materials received for 11 of the 17 affected federal contracts. The IA tests are to provide an independent test to verify the performance of DOT's acceptance program to the Federal Highway Administration. <li data-bbox="519 1522 1476 1648">• Materials received at the division level were not always coded to the correct material description. Since some testing requirements vary by material type, accuracy is important to ensure that adequate testing is done on each specific material type. <p data-bbox="519 1669 1476 1858">The testing 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. Title 23 CFR section 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</p>

20.205 HIGHWAY PLANNING AND CONSTRUCTION (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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>requirements of the approved plans and specifications.</p> <p><i>Recommendation:</i> Internal controls should be enhanced to ensure that testing information is accurately entered into HiCAMS and that the required numbers of tests are performed in accordance with standards approved by the Federal Highway Administration for Federal-aid highway construction projects.</p> <p><i>Agency Response:</i> Training was provided in 2004 by Construction Unit staff to at least one member of each Resident Engineer and District Engineer that regularly administers highway construction contracts. The training addressed the Minimum Sampling Guide requirements, recommended frequency for reviewing compliance with those requirements, and the procedure for auditing materials through HiCAMS.</p> <p>New HiCAMS functionality was deployed in December 2004 to evaluate compliance with material sampling and testing requirements. By April 1, 2005, we will survey the users as to the adequacy of the new functions and consider modification based upon the survey results.</p> <p>During the 2004 audits of the Resident Engineer's contract procedures by Construction Unit and M&T staff, emphasis was placed the importance of compliance with the sampling and testing requirements. During the 2005 audits of the Resident Engineer's contract procedures by Construction Unit, a single contract was reviewed for compliance with the sampling and testing requirements. Results of the 2005 audits will be evaluated not later than May 1, 2005 to determine if additional action is required.</p> <p>During 2005, each Section Material Specialist will audit at least one contract per month to determine compliance with material sampling and testing requirements. Results of these audits will be evaluated not later than July 1, 2005 to determine if additional action is required.</p> <p>Construction Unit staff will provide training to each Resident Engineer and District Engineer that regularly administers highway construction contracts. The training will cover the use of the new HiCAMS functions and method for correcting deficiencies. Training will be completed not later than November 30, 2005.</p> <p>Materials Inspectors will closely monitor the plants QC sample frequency for compliance with the Producer's Quality Control plan and reporting of test results. This will also allow QA samples to be taken at the appropriate time.</p> <p>A plan will be developed and implemented for monitoring that the IA sampling</p>

20.205 HIGHWAY PLANNING AND CONSTRUCTION (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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	frequency is in compliance with the requirements. A follow-up review of the IA
	performance will be by August 1, 2005 and additional action will be taken if the sampling frequency is not within compliance.

66.458 CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS**III. Federal Award Findings and Questioned Costs**

U. S. Environmental Protection Agency

N. C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-19	Allowable Costs/Cost Principles: Reportable Condition	<u>Weaknesses in Review Procedures Over Cash Disbursements</u> Control weaknesses were noted in the Department's Controller's Office cash disbursing procedures. See finding 04-FS-8 for a description.
04-SA-20	Allowable Costs/Cost Principles: Reportable Condition	<u>Cash Disbursements Control Procedures Not Consistently Performed</u> The Department did not consistently follow prescribed procedures when processing cash disbursements. See finding 04-FS-9 for a description.
04-SA-21	Special Tests and Provisions: Reportable Condition	<u>Weaknesses in Controls Over Cash Receipts</u> Based upon our review of documentation and tests of internal controls, we found weaknesses related to cash receipts. See finding 04-FS-7 for a description.

66.468 CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS**III. Federal Award Findings and Questioned Costs**

U. S. Environmental Protection Agency

N. C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-22	Allowable Costs/Cost Principles: Reportable Condition	<u>Weaknesses in Review Procedures Over Cash Disbursements</u> Control weaknesses were noted in the Department's Controller's Office cash disbursing procedures. See finding 04-FS-8 for a description.
04-SA-23	Allowable Costs/Cost Principles: Reportable Condition	<u>Cash Disbursements Control Procedures Not Consistently Performed</u> The Department did not consistently follow prescribed procedures when processing cash disbursements. See finding 04-FS-9 for a description.
04-SA-24	Special Tests and Provisions: Reportable Condition	<u>Weaknesses in Controls Over Cash Receipts</u> Based upon our review of documentation and tests of internal controls, we found weaknesses related to cash receipts. See finding 04-FS-7 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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-25	Allowable Costs/Cost Principles:	<u>Costs Paid Without Prior Approval</u>
	Reportable Condition	Controls were not in place to ensure that Public Assistance Grants funds were only drawn down for expenditures that had been approved for reimbursement. The Department reimbursed State management administrative costs directly with Public Assistance funds prior to receiving approval from the Federal Emergency Management Agency (FEMA). The FEMA Public Assistance guide requires that a Project Worksheet be used to generate the reimbursement of State management administrative costs. The following conditions were noted during the audit.
	Questioned Cost Finding	
	\$757,370	<ul style="list-style-type: none"> Funds totaling \$605,850 were drawn down to reimburse the Department for payroll expenses prior to submitting the required project worksheet for federal approval. The employee initiating the drawdown was not aware that these expenditures required prior federal approval. The Department's staff could have detected this error if they had investigated differences noted when reconciling federal funds to federal expenditures during the preparation of federal financial reports. The risk exists that federal funds were drawn down to reimburse the Department for these same expenditures after receiving federal approval. Funds totaling \$151,520 were drawn down to reimburse the Department for other State management costs prior to receiving FEMA approval. The Department returned this amount to the federal government when the error was recognized in December 2004.
		We question \$757,370 which is the total drawn down for State administrative expenditures during our audit period prior to receiving federal approval.
		<i>Recommendation:</i> The Department should adhere to federal regulations when processing federally funded transactions. Personnel should be properly trained and informed to ensure that expenditures are processed correctly.
		<i>Agency Response:</i> The Department agrees with this finding. The Department verified that this condition did not result in a duplicate reimbursement. Project worksheets have been prepared to document the legitimacy of the management costs, and they have been forwarded to FEMA for verification and approval. Procedures will be implemented to ensure that funds are drawn down using the appropriate authorization process.
		<i>Corrective Action</i> Training and organizational changes will be implemented to improve communication and coordination of federal draw downs. This action will be

83.544 PUBLIC ASSISTANCE GRANTS (continued)**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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
		completed by May 1, 2005.
04-SA-26	Allowable Costs/Cost Principles: Reportable Condition	<p data-bbox="519 630 1464 672"><u>Accounting Records Did Not Identify Federal Expenditures</u></p> <p data-bbox="519 672 1464 987">The Public Assistance Grants expenditures were not recorded in the North Carolina Accounting System (NCAS) by funding source. Therefore, the amount of federal funds expended for the program was not readily determinable in the accounting records. The Department did not perform an adequate reconciliation of the federal funds transferred to the general fund to the amount of actual federal expenditures recorded in the subsystem. The Department is currently working with the Office of the State Controller to develop an accounting structure that will enable the Department to identify the application of federal funds.</p> <p data-bbox="519 987 1464 1176">In addition, the Department reimbursed the State with \$303,509 of Public Assistance funds for previously incurred management administrative costs that were not readily identified in the accounting records. After researching the issue, the Department was able to locate evidence that these expenses were previously incurred by the State.</p> <p data-bbox="519 1176 1464 1323">The risk of drawing down funds in error would decrease if the accounting records identified federal expenditures and receipts adequately. This would also reduce the risk of errors being made during the preparation of the Schedule of Expenditures of Federal Awards.</p> <p data-bbox="519 1323 1464 1449">Title 44 CFR section 13.20(b) requires grantees to maintain records that adequately identify the source and application of funds provided for financially assisted activities.</p> <p data-bbox="519 1449 1464 1638"><i>Recommendation:</i> The Department should reconcile the federal funds transferred to the general fund to the federal expenditures recorded in the subsystem and continue its efforts to establish an accounting system that will capture grant transactions in a manner sufficient to readily report the federal expenditures.</p> <p data-bbox="519 1638 1464 1850"><i>Agency Response:</i> The Department agrees with this finding. Prior to the audit, the Department, in conjunction with the Office of the State Controller, initiated a project to restructure the Department's coding structure and methodology of accounting for federal expenditures. These changes and other procedural improvements will be implemented to ensure that the flow of federal funds will be easily followed in the Department's accounting records.</p>

83.544 PUBLIC ASSISTANCE GRANTS (continued)**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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Corrective Action</i></p> <p>By May 31, 2005, the Department will complete the modification of the NCAS coding structure, where appropriate, to allow for adequate reconciliation of status reports, subsidiary records and the NCAS records.</p>
04-SA-27	Allowable Costs/Cost Principles:	<p><u>Documentation Not Maintained to Support Proper Access to the North Carolina Accounting System</u></p>
	Reportable Condition	<p>The Department did not have adequate procedures to ensure that proper access rights were given to employees and that access rights were removed for separated employees. Improper access to computer systems can result in alteration, unauthorized use, or loss of information. Our tests revealed the following conditions:</p>
		<ul style="list-style-type: none"> • There were several employees who had inappropriate access to North Carolina Accounting System (NCAS) screens. Four employees had access capability to add/delete vendors and enter invoices. Failure to limit individual access capabilities to NCAS increases the risk of irregularities. • There were four former employees still listed on various security reports of NCAS. Agency personnel stated that access capabilities for the employees were removed. However, there was no documentation to support that the access rights were removed.
		<p><i>Recommendation:</i> The Department should review and monitor general controls over the access level provided to employees. Access should be limited to employees on a need-to-use basis. Documentation should be maintained to support the termination of access rights for all separated employees.</p>
		<p><i>Agency Response:</i> The Department followed State and Departmental procedures to ensure that security access was limited and revoked where required. The new recommendation for adding vendors will be implemented. Where operator access profiles must be maintained for future reassignment, names of terminated employees will be replaced with a code to prevent the appearance that former employees still have access.</p>
		<p><i>Corrective Action</i></p> <p>The Department has implemented the revised security access procedures and we will continually monitor this process.</p>

83.544 PUBLIC ASSISTANCE GRANTS (continued)**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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-28	Cash Management: Reportable Condition	<p data-bbox="519 619 1472 651"><u>Federal Funds Not Drawn Down in Accordance With Agreement</u></p> <p data-bbox="519 682 1472 892">The Department did not have adequate controls in place to ensure that drawdowns were made in accordance with the <i>Cash Management Improvement Act</i> (CMIA) Agreement. Consequently, there were instances when the amount of drawdowns did not agree to the amount the State expected to disburse as required by the CMIA Agreement. Our tests revealed four instances where the amount drawn down did not agree to the amount of disbursements. These errors are described below.</p> <ul data-bbox="519 924 1472 1281" style="list-style-type: none"> <li data-bbox="519 924 1472 997">• The Department processed an additional draw of \$178,168 for costs that had been previously funded with federal funds. <li data-bbox="519 1018 1472 1092">• An extra \$18,798 of federal funds was drawn because of an adjustment that was processed twice. <li data-bbox="519 1113 1472 1186">• The Department did not return \$98,724 to the federal government because of an error made in the monthly reconciliation process. <li data-bbox="519 1207 1472 1281">• The amount of federal expenditures exceeded the amount of drawdowns by \$23,875 for cost that should have received 100% federal participation. <p data-bbox="519 1312 1472 1459">There were also instances where the Department submitted erroneous data regarding the federal draws and expenditures to the Office of the State Controller (OSC). Errors in this data could cause OSC's calculation of the State's interest liability to the federal government to be incorrect. Examples of these violations include:</p> <ul data-bbox="519 1491 1472 1862" style="list-style-type: none"> <li data-bbox="519 1491 1472 1680">• The Department's accounting records did not agree with the data reported to OSC for the Public Assistance Grants in nine of the 21 days tested. These errors occurred because all deposits and expenditures for the Public Assistance Grants were not included. For example, both the total daily deposits and expenditures reported to OSC for July 29, 2003 were understated by \$1,531,146. <li data-bbox="519 1701 1472 1862">• The Department reported an excessive cash balance for the Public Assistance Grants to OSC for the entire fiscal year. At June 30, 2003, the Public Assistance Grants had a cash balance of \$265,073. This amount was returned to the federal government on July 8, 2003 but remained on the Department's accounting records because a duplicate entry was

83.544 PUBLIC ASSISTANCE GRANTS (continued)**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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>posted.</p> <p><i>Recommendation:</i> The Department should advise all employees involved in the federal drawdown process about the CMIA requirements. Personnel should be properly trained and informed to ensure that transactions are drawn from the federal government and processed correctly. Also, the Department should determine if the funds drawn down in error have been returned and if not, these funds should be returned to the federal government. In addition, procedures should be implemented to ensure that data submitted to OSC is accurate.</p> <p><i>Agency Response:</i> The Department agrees with this finding. Controls will be established to ensure that federal draw downs are processed in accordance with CMIA requirements, and CMIA reporting is prepared in an accurate and timely manner.</p> <p><i>Corrective Action</i> The importance of complying with all aspects of the CMIA will be reemphasized to all responsible employees. Reports will be double-checked prior to submission, and internal controls will be strengthened to ensure that draw downs are made in compliance with the CMIA agreement. This action will be completed by May 31, 2005.</p>
04-SA-29	Procurement and Suspension and <u>Debarment:</u> Reportable Condition	<p><u>Required Debarment Certifications Not Obtained</u></p> <p>The Department did not have controls in place to ensure that the required debarment certifications were obtained from contractors that received awards greater than \$100,000 prior to November 26, 2003 for the Public Assistance Grants. The Department did not obtain the required debarment certification from one contractor during our audit period. OMB Circular A-133 required contractors receiving individual awards for \$100,000 or more prior to November 26, 2003 to certify that the organization and its principles were not suspended or debarred.</p> <p><i>Recommendation:</i> The Department should establish procedures that ensure compliance with current federal debarment and suspension regulations.</p> <p><i>Agency Response:</i> The Department agrees that the referenced certification was not obtained; however, the Department does not process contracts for awards greater than \$100,000. This exceeds the Department's delegation of purchasing authority. However, the Department will work with the Division of</p>

83.544 PUBLIC ASSISTANCE GRANTS (continued)**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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>Purchase and Contract to develop procedures to address this issue.</p> <p><i>Corrective Action</i> The Department will work with the Division of Purchase and Contract to develop procedures to address this issue by June 30, 2005.</p>
04-SA-30	<p><u>Reporting:</u></p> <p>Reportable Condition</p>	<p><u>Public Assistance Grants Progress Reports Not Supported by Adequate Documentation</u></p> <p>The Department did not consistently follow prescribed procedures when preparing the Quarterly Progress Reports required by the Federal Emergency Management Agency (FEMA). The Department required subgrantees to submit monthly progress reports to support the data reported on the Quarterly Progress Reports. Our tests disclosed that four of 22 quarterly progress reports were not supported by the monthly progress reports.</p> <p>Failure to maintain the monthly progress reports limits the Department's ability to prove the accuracy of the Quarterly Progress Reports submitted.</p> <p><i>Recommendation:</i> The Department should consistently follow procedures to ensure that Monthly Progress Reports are maintained to support Quarterly Progress Reports submitted to FEMA.</p> <p><i>Agency Response:</i> These procedures were established by the Department to provide added assurance that reports were accurate. The Department will work to ensure that the procedures are consistently followed.</p> <p><i>Corrective Action</i> The Division of Emergency Management is currently filling vacant positions in this area. After hiring is completed, adequate staffing should be in place to consistently follow the Division's procedures.</p>
04-SA-31	<p><u>Subrecipient Monitoring:</u></p> <p>Reportable Condition</p>	<p><u>Tracking System of Subrecipient Audit Reports Was Incomplete</u></p> <p>The system used to track the receipt of subrecipient audit reports for the Public Assistance Grants did not include all subrecipients. This condition limited the Department's ability to ensure that funds granted to subrecipients were expended in accordance with grant requirements.</p> <p>Four of the 39 subrecipients receiving \$300,000 or more in federal funds were not included on the Department's tracking system. Therefore, the Department</p>

83.544 PUBLIC ASSISTANCE GRANTS (continued)**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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>was unable to ensure that audits were performed on these subrecipients. After performing additional tests, we found that two of the four had not filed the required audit reports with the Federal Audit Clearinghouse.</p> <p>The Department developed a comprehensive tracking system, however the system was not fully implemented for the year under audit. OMB Circular A-133 requires the pass-through entity (the Department) to ensure that required audits are performed and that the subrecipient takes timely and appropriate corrective action on any audit findings.</p> <p><i>Recommendation:</i> The Department should ensure that the tracking system is fully implemented to ensure that all required subrecipient audit reports are received and reviewed in a timely manner.</p> <p><i>Agency Response:</i> The Department agrees with this finding. As stated in the audit finding, prior to the audit, procedures were established to track subrecipient audit reports. Procedures will be enhanced to ensure full compliance.</p> <p><i>Corrective Action</i> The Governmental Accounts Auditor will continue reviewing the reports for relevant findings, and a management decision will be issued on audit findings within six months of receipt of each audit report. As necessary, a retroactive review of prior reports will be done prior to May 1, 2005.</p>

84.010 TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-32	Special Tests and Provisions: Reportable Condition	<p><u>Internal Control Over the Comparability Reviews Needs Improvement</u></p> <p>The Department did not have a system in place to track the status of the Local Educational Agency (LEA) comparability reviews. Comparability reviews are required to show that services provided by State and local funds in schools receiving Title I funds are comparable to the services provided to the schools not receiving Title I funds. LEAs must meet the comparability requirement in order to receive Title I, Part A funding. A tracking system would enable program personnel to monitor the status of all comparability reviews by ensuring that all documentation has been obtained and corrective action, when necessary, has been taken to address any issues of noncompliance at the LEA level.</p> <p>We examined the comparability reviews for 28 LEAs and found that documentation was missing in many cases. These documents are necessary to verify that the Department reviewed the LEA's compliance with the comparability requirement. The results of our test are described below.</p> <ul style="list-style-type: none"> • Five files did not contain the LEA notification letter. The letters that were on file for the other 23 LEAs were not final approved copies. • Eleven files did not contain the material/supplies allocation. • One file did not contain the Staff/Student Ratio Comparability Report. • One LEA did not have a comparability review file and there was no explanation for why a review was not necessary. <p>Title I of the No Child Left Behind Act of 2001 requires that each LEA shall develop procedures for compliance with the comparability requirement and shall maintain records that are updated biennially documenting compliance. The State is responsible for monitoring the LEAs for compliance.</p> <p><i>Recommendation:</i> The Department should continue its efforts to design and implement procedures to ensure that comparability reviews are adequately documented, conducted and tracked to properly determine the status of all reviews. This will strengthen control procedures to ensure all comparability requirements have been met.</p> <p><i>Agency Response:</i> Management concurs with the finding and recommendation. The Division of School Improvement has developed an instrument that accurately tracks the comparability status of all LEAs receiving Title I, Part A funds and ensures that quality control of the comparability</p>

84.010 TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>process is maintained. The related procedures ensure that necessary documentation associated with comparability is solicited, transmitted, and maintained. The instrument was designed such that:</p> <ul style="list-style-type: none">• LEA notification letters (information regarding comparability status) are appropriately transmitted and evidence of such transmissions are maintained;• LEA materials/supplies reports (where applicable) are received and evidence of such receipts are maintained;• Staff/Student Ratio Comparability Reports (where applicable) are transmitted to LEAs and evidence of the transmissions are kept on file; and• information is maintained with regard to LEAs who are not required to comply with the comparability requirement. <p>The instrument was used during the current year (2004-2005) to determine compliance with the comparability requirement, and we have achieved one hundred percent accuracy.</p>

84.048 VOCATIONAL EDUCATION - BASIC GRANTS TO STATES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

Durham Technical Community College

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-33	Allowable Costs/Cost Principles: Reportable Condition Questioned Cost Finding	<p><u>Salaries Charged to Vocational Education (CFDA 84.048) Are Not Supported by Time Records</u></p> <p>Time records do not support the percentage of Guidance and Counseling employees' salaries charged to the Vocational Education Program. Time spent on general activities was charged entirely to Vocational Education, rather than being prorated as indirect activity.</p> <p>OMB Circular A-87 requires that employees working on multiple activities maintain records to track direct and indirect cost activity, as well as activities unallowable for program purposes. Questioned costs for improper charges to Vocational Education are likely in excess of \$10,000.</p> <p><i>Recommendation:</i> The College should establish and communicate to employees guidelines for charging salaries to the Vocational Education Program that are in compliance with Federal regulations.</p> <p><i>Agency Response:</i> Durham Technical Community College based the method for accounting for time attributable to the vocational education funding on two sources: the Perkins Act Section 135 (c), which shows permissive expenditures from this fund, and information provided in clarification of questions at conferences sponsored by the North Carolina Community College System Office. Prior to this audit, there had been no verbal or written clarification from either source regarding the prorating of time percentages for salaries funded by the grant. The college believed that the reporting methods and paradigms being used were in accordance with the expectations of the System Office and were similar to those being used by other community colleges in the system. Our previous understanding, which was reflected in the accounting of allowable direct and indirect hours during the 2003-2004 period, was that it was appropriate and allowable to charge 100% of the activity hours for any direct or indirect activity that served a majority of vocational and technical students.</p> <p>As a result of this new clarification on the specific focus of allowable activities and the requirement to prorate percentages of salaries charged to the grant, the college will establish a reporting arrangement to allow more accurate tracking of federal vocational education funds in salaries of employees in the Counseling and Student Development office. The college will adjust the allowable salary percentages of employees in Counseling and Student Development for FY 2004-2005 based on appointment records available in the administrative computing system while discounting those direct and indirect activities that are not clearly intended for vocational and technical students only. The college will also determine a standardized accounting method for all</p>

84.048 VOCATIONAL EDUCATION - BASIC GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education
Durham Technical Community College
For the Fiscal Year Ended June 30, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	employees partially funded by the grant and will clarify with each of the employees the specific new guidelines for direct and indirect activities. If money is available in the future, grant proposals will be written to ensure vocational education funds can be clearly charged to direct and indirect activities that are specifically designed for vocational and technical students.

84.048 VOCATIONAL EDUCATION - BASIC GRANTS TO STATES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Community College System

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-34	Allowable Costs/Cost Principles: Reportable Condition	<p data-bbox="537 558 1243 585"><u>Weaknesses Noted in Program Change Control Procedures</u></p> <p data-bbox="537 621 1468 835">The Department did not have supporting documentation to ensure appropriate internal controls were in place over modifications and implementation of program changes in the College Data Accounting System Application. Although Department personnel stated that program modifications and implementation of changes were performed by different personnel, there was no evidence to document that these control procedures were operating as designed.</p> <p data-bbox="537 871 1468 989">Without adequate supporting documentation of program modifications and implementation procedures, there is an increased risk that programmers could make unauthorized transactions and modifications at any time during the year that could alter the program from its original intent.</p> <p data-bbox="537 1024 1468 1297"><i>Recommendation:</i> The Department should strengthen internal controls by ensuring adequate supporting documentation is maintained for the modification and implementation of all program changes. Also, the Department should implement internal control procedures to ensure that programmers should not have the ability to place programs into production, or compensating controls should be implemented and documented to ensure that the same programmer does not modify and implement his changes into production. This will provide reasonable assurance that only authorized transactions are entered into the system.</p> <p data-bbox="537 1333 1468 1388"><i>Agency Response:</i> As a result of the audit conducted by the on-site audit team, it was recommended that:</p> <ol data-bbox="537 1423 1468 1696" style="list-style-type: none"> <li data-bbox="537 1423 1468 1514">1. The Department should strengthen internal controls by ensuring adequate supporting documentation is maintained for the modification and implementation of all program changes; and, <li data-bbox="537 1549 1468 1696">2. The Department should implement internal control procedures to ensure that programmers should not have the ability to place programs into production, or compensating controls should be implemented and documented to ensure that the same programmer does not modify and implement his changes into production. <p data-bbox="537 1732 1468 1879">With respect to the second recommendation, during the course of the audit for year ending June 30, 2003, access to the live version of the College Reporting System (CRS) was removed in May 2004 from the programmers in the College Business Team in the Information Services Section of the System Office. At that time, procedures were established for making changes to the</p>

84.048 VOCATIONAL EDUCATION - BASIC GRANTS TO STATES (continued)**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Community College System

For the Fiscal Year Ended June 30, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>CRS software. Those changes included:</p> <ol style="list-style-type: none"> A request is received by the Associate Director of the College Business IS Team from the Business and Finance Division. A copy of the data is moved from the live account to the development and test accounts. The programmer assigned makes the software changes in the test account. Once the changes are complete, the Associate Director of the College Business IS Team moves the software change to the test account where the System Accountant reviews the change. Once approved, the Associate Director of the College Business IS Team moves the software change to the live account. <p>We also established written forms within the Information Services Section. As such, we believe that we had, in May 2004, already addressed both the finding and recommendation.</p> <p>With respect to the first finding and subsequent recommendation, it is my understanding that both the Division of Business and Finance and the Division of Administration, Information Services Section, met recently in order to take corrective action. As of April 1, 2005, the following internal control process will take place:</p> <ol style="list-style-type: none"> The Division of Business and Finance requests program (system) changes in writing to the Associate Director of the College Business IS Team. Business and Finance documents the change request by maintaining the written file. The Associate Director of the College Business IS Team assigns the change to a programmer. The programmer completes the change. The change undergoes peer review before it is put into production to validate that it matches the change request. A form is used for the peer to verify the change. The College Business IS Team maintains a file as documentation. The change is placed in a "test" environment, is reviewed by Business and

84.048 VOCATIONAL EDUCATION - BASIC GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education
N. C. Community College System
For the Fiscal Year Ended June 30, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	Finance, and approved before it is put into production.
	d. Once Business and Finance signs off, it is put into production and validated.
	e. Mid-year, we invite the Auditor's Office (in writing) to review our process.
	We believe this process will remedy any internal control deficiencies with respect to the modifications and implementation of program changes in the CRS.

84.048 VOCATIONAL EDUCATION - BASIC GRANTS TO STATES**III. Federal Award Findings and Questioned Costs**

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-35	<p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$6,125</p>	<p><u>Cash Disbursement Control Procedures Not Consistently Performed</u></p> <p>The Department did not consistently follow prescribed procedures when processing cash disbursements for its internal copy center charges in the Vocational Education – Basic Grants to States Program. Our review of twenty-five of these disbursements revealed the following:</p> <ul style="list-style-type: none"> Supporting documentation for four disbursements was not located. The risk of inappropriate disbursements increases when payments are processed without proper documentation. Nineteen disbursements were processed without evidence that the services had been completed or goods received. Unless there is evidence that goods are received, the Department could pay for items never received. Three disbursements were processed without the proper authorization. The risk of unallowable disbursements increases when payments are made without approval from authorized personnel. <p>OMB Circular A-87 requires costs to be supported by appropriate documentation to be allowable under a grant program. Since projected questioned costs would likely exceed \$10,000, we question \$6,125, the amount of the disbursements in our test that was not supported by adequate documentation. Also, adequate internal controls related to cash disbursements are necessary to ensure that goods are received and purchases are properly authorized.</p> <p><i>Recommendation:</i> The Department should adhere to prescribed procedures and federal regulations for the processing of all cash disbursements.</p> <p><i>Agency Response:</i> Management concurs with the finding and recommendation. The Division of Communications and Information will strengthen administrative procedures and controls over the processing of cash disbursements for its internal copy center charges. An existing printing position has been reclassified to work as a print/graphics coordinator. This action will enable the division to better handle the administrative and clerical tasks of billing and filing requisitions, among other support tasks. In addition, the duplicating and graphic design requisitions are being re-designed to incorporate appropriate approval signatures for initiating work, and also to signify delivery of each job.</p>

84.048 VOCATIONAL EDUCATION – BASIC GRANTS TO STATES (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Education

N. C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
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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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-36	Allowable Costs/Cost Principles: Reportable Condition Questioned Cost Finding \$37,727	<p><u>Basic Support Claims Not Properly Paid</u></p> <p>There were weaknesses in the Department's controls over the payment of basic support claims for both the Division of Vocational Rehabilitation and the Division of Services for the Blind related to the Rehabilitation Services - Vocational Rehabilitation Grants to States program. An examination of 214 client files revealed that for the Division of Vocational Rehabilitation:</p> <ul style="list-style-type: none"> • The Department paid five vendors \$8,746 without the required vendor signatures. • Three inpatient claims were paid as outpatient claims resulting in an overpayment of \$29,705. • The amount paid for three invoices was more than the total on the documentation resulting in an overpayment of \$978. • Supporting documentation for one claim could not be located. The total amount of the claim is \$4,521. <p>For the Division of Services for the Blind:</p> <ul style="list-style-type: none"> • The Department paid one claim in error based on a manual miscalculation performed by agency personnel resulting in an overpayment of \$89. • Supporting documentation for one claim could not be located. The total amount of the claim is \$3,899. <p>The errors produced total overpayments of \$47,938. We are questioning the federal share of \$37,727.</p> <p>Section 1-11 of the Division of Vocational Rehabilitation internal policies manual requires that invoices for inpatient and outpatient hospital services be paid at the Medicaid rate and requires that invoice information include vendor signature. In addition, costs must be adequately documented in accordance with OMB Circular A-87.</p> <p><i>Recommendation:</i> The Department should strengthen internal control to ensure that all invoices are properly processed and paid. Also, the Department should ensure that all applicable rates are properly incorporated into its payment procedures. The Department should perform an analysis to determine the total impact of the errors and require providers to reimburse the</p>

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	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>Department for all overpayments.</p> <p>The Department should strengthen internal control to ensure that vendor signatures and adequate documentation are obtained for all invoices before payment is made in accordance with both federal and internally required procedures.</p> <p><i>Agency Response:</i> The Department concurs with the finding and the Auditor's recommendation to strengthen internal control to ensure all invoices are properly processed and paid, applicable rates are properly incorporated into payment procedures, and adequate documentation is obtained before payment is made. In all of the cases where an overpayment was made the provider has been contacted and a refund has been requested.</p> <p>The deficiencies noted by the auditors are due mostly to human error resulting from inexperienced staff. During the audit period several vacancies occurred requiring the use of temporary staff, which has been an ongoing issue in the unit. Since December 1998 there have been 30 different permanent and temporary staff working in the unit of eight (8) positions. Continual training, monitoring and evaluation of staff performance has been necessary and will continue.</p>
04-SA-37	Allowable Costs/Cost <u>Principles:</u> Reportable Condition	<p><u>Improper Access to Computer Systems</u></p> <p>Five former Division of Vocational Rehabilitation employees continued to have access to the State's North Carolina Accounting System and were still listed on its various security reports. See finding 04-FS-18 for a description.</p>
04-SA-38	Allowable Costs/Cost <u>Principles:</u> Reportable Condition Questioned Cost Finding \$15,752	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>There were weaknesses in the Division of Vocational Rehabilitation's controls over the payment of basic support claims in the Rehabilitation Services – Vocational Rehabilitation Grants to States program. An examination of 214 client files revealed the following:</p> <ol style="list-style-type: none"> Twelve outpatient claims were paid using an incorrect methodology. Lab fees were incorrectly included in the calculation for outpatient claims resulting in an overpayment of \$1,163. Fifteen outpatient claims were paid at incorrect rates. Rates were not

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	<p>obtained and entered into the system in a timely manner, causing claims to be paid at old rates. This resulted in an overpayment of \$19,083.</p> <p>c. One inpatient claim was paid incorrectly based on an incorrect formula for calculating cost outliers. This resulted in an underpayment of \$234.</p> <p>d. Five drug claims were paid incorrectly as follows:</p> <ul style="list-style-type: none"> Two drug claims were paid at incorrect rates. Rates were not obtained and entered into the system in a timely manner. Also, the dispensing fee for both claims were overpaid based on the Medicaid-set dispensing fee for the drugs. Three drug claims were paid using an incorrect methodology for payment. Effective December 2001 a State Maximum Allowable Cost rate was initiated for certain drugs to use in determining the lowest price. The State Maximum Allowable Cost rate was not considered when pricing these claims. <p>The net overpayment from these errors was insignificant. The control weaknesses that allowed the errors to occur could, under other circumstances, cause other claims to be paid incorrectly by amounts that are more significant.</p> <p>The Department expended \$20,015 for claims in error. We are questioning the federal share of \$15,752.</p> <p>Section 1-11 of the Division of Vocational Rehabilitation internal policies manual requires that invoices for hospital services be paid at the Medicaid rate. The Medicaid State Plan and the Hospital Manual define the correct methodology for the payment of lab fees and calculating cost outliers. The Medicaid Pharmacy manual defines the correct methodology for determining drug pricing.</p> <p><i>Recommendation:</i> The Division should strengthen internal controls to ensure that all invoices are properly processed and paid. Rate changes should be obtained in a timely manner and properly incorporated into the Division's payment procedures. Also, the Division should ensure that payment calculations are updated regularly in accordance with Medicaid payment methodology. The Division should perform analysis to determine the total impact of the errors and require reimbursement from providers for</p>

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	<p>overpayments.</p> <p><i>Agency Response:</i> The Department concurs with the finding. All claims identified within the audit as incorrectly paid have been recalculated and appropriate adjustments requested. Due to the statutory requirement that Medicaid established rates for medical services not be exceeded by any state agency, the Division of Vocational Rehabilitation Services must adhere to the Medicaid rate schedules published by the Division of Medical Assistance (DMA). Having the correct rates available to Claims Processing staff to use in paying the Division's invoices accurately depends upon several steps being executed properly and in a timely manner. Rate changes must be shared by DMA and loaded by the Division of Information Resource Management (DIRM) staff onto the system used by the Division of Vocational Rehabilitation (DVR) for pricing. While there are several opportunities for communication to breakdown, it is our expectation that DVR, the Controller's Office, DMA and DIRM, can work together to define a procedure that will ensure accurate and timely payments to providers. The Division continues to pursue every opportunity available to comply with the statutory requirement and will:</p> <ul style="list-style-type: none"> continue to hold frequent joint meetings with DHHS Controller staff, DMA staff and Division of Information Resources Management (DIRM) staff, seeking improved communications. access the DMA information memoranda on-line rate change alert system. pay claims appropriately based on current rate changes, as programmed by the DIRM. review and discuss with DMA and DHHS Controller the feasibility of DMA Fiscal Agent (currently EDS) paying all the Division's medical claims as an add-on to the DMA contract.
04-SA-39	<p data-bbox="315 1614 428 1696">Allowable Costs/Cost Principles:</p> <p data-bbox="342 1713 461 1766">Reportable Condition</p> <p data-bbox="537 1614 1078 1640"><u>Basic Support Claims Were Not Properly Paid</u></p> <p data-bbox="537 1677 1468 1797">There were weaknesses in the Division's controls over the payment of basic support claims in the Rehabilitation Services – Vocational Rehabilitation Grants to States program. An examination of 214 client files revealed the following:</p> <ul style="list-style-type: none"> Two outpatient claims were paid using an incorrect methodology. Lab fees were incorrectly included in the calculation for outpatient claims

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	<p>resulting in an overpayment of \$125.</p> <ul style="list-style-type: none"> One claim was paid at incorrect rates. Rates were not obtained and input into the system in a timely manner causing claims to be paid at old rates. This resulted in an underpayment of \$1,161. <p>The Division underpaid claims by \$1,036 on a net basis.</p> <p>The Division's internal policies require that invoices for hospital services be paid at the Medicaid rate. The Medicaid State Plan and the Hospital Manual define the correct methodology for the payment of lab fees.</p> <p><i>Recommendation:</i> The Division should strengthen internal controls to ensure that all invoices are properly processed and paid. Rate changes should be obtained in a timely manner and properly incorporated into its payment procedures. Also, the Division should ensure that payment calculations are updated regularly in accordance with Medicaid payment methodology. The Division should perform analysis to determine the total impact of the errors and require reimbursement from providers for overpayments.</p> <p><i>Agency Response:</i> The Department concurs with this finding. Resolving this issue will require the involvement of several divisions but should be achievable. Having the correct rates available to Claims Processing staff to use in paying the Division of Services for the Blind (DSB) invoices accurately depends upon several steps being executed properly and in a timely manner. Rate changes must be shared by the Division of Medical Assistance (DMA), loaded by the Division of Information Resource Management (DIRM) staff into the system used by the Division of Vocational Rehabilitation (DVR) for pricing, then loaded by DIRM into the system used by DSB. While there are several opportunities for communication to breakdown, it is our expectation that we, along with DVR, the Controller's Office, DMA and DIRM, can work together to define a procedure that will ensure accurate and timely payments to providers by June 30, 2005.</p> <p>DSB management reviews check write vouchers weekly. Invoices that are paid at what appears to be a very high or very low amount based on our experience are questioned through Claims Processing. When corrections are needed, they are made. However, we are not in a position to identify invoices paid at an inaccurate amount through this review.</p>

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04-SA-40	<u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$212	<u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u> There were control weaknesses related to the determination of client eligibility and individualized plan for employment in the Rehabilitation Services – Vocational Rehabilitation Grants to States program. Our examination of 214 client files revealed cases in which eligibility was not determined in a timely manner, eligibility determination forms were not completed and included in the client's case file, and the individualized plan for employment documentation was not updated according the specifications in federal requirements. <ul style="list-style-type: none"> Required Agreement to Extend Eligibility Decision forms were not obtained or were not obtained in a timely manner for eight clients. Title 34 CFR section 361.41 and the Division's internal policies manual require that the eligibility extension forms be filed if eligibility cannot be determined within 60 days. Since clients were later determined eligible, there are no questioned costs. Required Certificates of Eligibility forms were not completed and included in the client's file for two clients as required by section 3-7-6 of the internal policy manual. The payments to these clients totaled \$270. Since proof of eligibility could not be determined and likely errors exceed \$10,000, the federal share of \$212 is being questioned. One client did not have an updated Individualized Plan for Employment form for the addition of a service to be provided as required in 34 CFR section 361.45 and section 5-1-3 of the internal policies. Because the client was eligible, the service was allowable, and the plan of treatment was approved by the counselor, no costs are being questioned. <p>These weaknesses increase the risk of paying costs related to ineligible participants or for unapproved services.</p> <p><i>Recommendation:</i> The Division should strengthen internal controls to ensure that all applicable eligibility forms are obtained when required and that individualized plans for employment are developed and implemented in</p>

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	<p>accordance with the requirements specified in federal regulations.</p> <p><i>Agency Response:</i> The Department concurs with the finding. In the Division of Vocational Rehabilitation Services there are ongoing efforts to strengthen the eligibility determination process. The following actions have or will be taken. Additional training and monitoring will be required at the Regional and Unit Office level by Regional Directors, Unit Managers and Quality Development Specialists. Additional oversight to monitor timeliness of eligibility decision, documentation of the eligibility decision and correct completion of Individual Plans for Employment (IPEs) will be provided by Unit Managers and Quality Development Specialists. Counselors will be required to demonstrate use of a tickler/tracking system with a goal of no cases that exceed 60 days without formal extension. Unit Managers will utilize the error report to track all cases in the Unit approaching the 60-day limit. Regional Directors will utilize a report generated monthly to monitor regional compliance with the 60 day requirement for eligibility determination. Unit Managers and Quality Development Specialists will monitor cases for completion of IPEs and eligibility documentation.</p> <p>Based on the SFY 2004 audit finding, we have further strengthened our monitoring of eligibility processes to include a monthly computer generated report for senior management analysis of all client eligibility decisions. All corrective action has been or will be completed by July 1, 2005.</p>
04-SA-41 Equipment and Real Property <u>Management:</u> Reportable Condition	<p><u>Inadequate Documentation and Failure to Reconcile Fixed Assets</u></p> <p>The Department failed to follow specific internal policies and to maintain adequate documentation in support of fixed assets purchased with federal funds from the Rehabilitation Services - Vocational Rehabilitation Grants to States program by the Division of Vocational Rehabilitation. Testing of fixed assets and inventory procedures revealed the following:</p> <ul style="list-style-type: none"> • Fixed asset forms were not filed with the fixed asset officer, as required, for two items tested. • The fixed asset system was not reconciled to the North Carolina Accounting System on a monthly basis as required by the Department's Cash Management Plan. • Inventory packets indicated numerous missing items. There was no evidence that missing items were researched or that reconciliation was

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	<p>performed between locations to determine if assets may have been transferred to other locations. Additionally, missing asset forms were not on file.</p> <ul style="list-style-type: none"> Documentation indicating approval for the disposal of five assets was not maintained. <p>The Department's failure to follow policies and maintain proper documentation could result in fixed assets being misstated. Additionally, the failure to safeguard assets, perform reconciliations and follow-up on missing assets can increase the risk of misuse or theft of federally purchased assets.</p> <p>The Office of the State Controller's fixed asset policies require that assets be safeguarded and inventory reconciled to the fixed asset system. Also, OMB Circular A-102 Common Rule requires that equipment records be maintained, a physical inventory of equipment be taken and reconciled to the equipment records, and an appropriate control system be in place to safeguard equipment.</p> <p><i>Recommendation:</i> The Department should communicate the importance of following internal policies to ensure that proper documentation is maintained and assets are accurately recorded. Management should implement procedures to ensure that appropriate reconciliations are performed at both the Department and Division levels. The Department should establish the necessary communication channels between the respective Divisions to ensure all personnel understand their responsibilities for documenting and safeguarding fixed assets.</p> <p><i>Agency Response:</i> The Department concurs with the finding and the recommendation. Management has communicated the importance of following internal policies to the Controller's Office fixed asset officer.</p> <p>A new centralized filing system has been established for the fixed asset input forms. These forms will remain in the asset file for the life of the asset along with all other pertinent documentation. The two fixed asset forms that were listed as missing were found with the year end inventory information after the review by the auditor.</p> <p>The Controller's Office is in the process of developing a monthly reconciliation based on models used by other divisions. This procedure will be documented and will be fully implemented beginning July 1, 2005.</p>

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	<p>Management has emphasized the importance of communication between the Controller's Office and Division to ensure all personnel understand their responsibilities for documenting and safeguarding fixed assets.</p>
<p>04-SA-42 Equipment and Real Property <u>Management:</u> Reportable Condition</p>	<p><u>Controls Over Fixed Assets Need Improvement</u></p> <p>The Division of Vocational Rehabilitation failed to follow specific internal policies related to fixed assets documentation and the safeguarding of assets purchased with Rehabilitation Services - Vocational Rehabilitation Grants to States program funds. Testing of fixed assets and inventory procedures revealed the following:</p>

- The prescribed fixed asset input forms for newly acquired items were not on file with the fixed asset officer.
- Duties are not properly segregated in the Division's unit and regional offices. The functions of receiving, tagging, maintaining and inventorying assets are all performed by the same individuals.
- The Division failed to submit the applicable asset forms for items listed as missing during the annual inventory. Additionally, there was no evidence of efforts by the Division to determine whether assets were transferred to other locations before categorizing them as missing.
- No documentation was submitted or on file to indicate appropriate approval by the Division for the disposal of five items tested.

The Division's failure to follow policies and maintain proper documentation could result in fixed assets being misstated on the financial statements. Additionally, the failure to safeguard assets, perform reconciliations and follow-up on missing assets increases the risk of misuse or theft of assets.

The Office of State Controller's fixed asset policies require agencies to safeguard assets, complete the applicable forms for missing assets, and approve disposals. Additionally, the policy states that the person responsible for taking the inventory should not also have custody of the assets or responsibility for receiving, checking in, tagging, and recording the assets. OMB Circular A-102 Common Rule also requires that equipment records be maintained, a physical inventory of equipment be taken and reconciled to the

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	<p>equipment records, and an appropriate control system be used to safeguard equipment.</p> <p><i>Recommendation:</i> The Division should ensure all personnel understand their responsibilities for documenting, recording, and safeguarding fixed assets and the importance of following internal policies.</p> <p>Proper segregation of duties should be established. During the inventory process, efforts should be made to locate missing items and the proper forms should be submitted for items designated as missing, surplus, transferred, or stolen. The Division can provide additional oversight by performing random spot check inventory counts throughout the year at the unit and regional offices. Appropriate follow up should be performed for any discrepancies noted.</p> <p><i>Agency Response:</i> The Department concurs with the finding. Fixed asset items previously listed as missing have all been located and appropriately reassigned within the fixed asset inventory system. Systems have been reviewed and enhanced to properly document all fixed asset transactions:</p> <ul style="list-style-type: none"> • Periodic review of new Fixed Asset reports will be completed by senior management with automated follow-up reports. • Segregation of duties will be established with each office assigning one individual to be responsible for asset management, separate and apart from unit management. • All hands-on inventories will be conducted by individuals who are not purchasing or receiving items. • Random sampling of inventory will be periodically conducted to ensure compliance by staff not housed at site being inventoried.
04-SA-43 Matching, Level of Effort, <u>Earmarking:</u> Reportable Condition Questioned Cost Finding	<p><u>Maintenance of Effort Not Met</u></p> <p>The Division did not have controls in place to ensure that the required maintenance of effort was provided for a grant award in the Rehabilitation Services – Vocational Rehabilitation Grants to State program. Our tests revealed that as of June 30, 2004, the Division provided \$46,278 less for the 2002 grant than it was required to provide. (It should also be noted that as of September 30, 2004, the maintenance of effort deficit increased to \$130,389.)</p>

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\$46,278		<p>A waiver from the federal agency was an option available to the Division, but the Division never requested it. We are questioning the \$46,278 maintenance of effort deficit incurred by the Division as of June 30, 2004.</p> <p>Barring a waiver from the grantor federal agency for exceptional or uncontrollable circumstances, 34 CFR, section 361.62, requires federal funding to be reduced by the amount that a grantee fails to maintain the level of effort provided by the grantee two years prior to the grant.</p> <p><i>Recommendation:</i> The Division should establish controls to ensure that the required maintenance of effort is maintained. Also, the Division should request a waiver whenever it believes it has met the requirements for receiving a waiver.</p> <p><i>Agency Response:</i> The Department agrees that it appears that the Maintenance of Effort (MOE) was not met. However, historically, the Division of Services for the Blind (DSB) has met its MOE and had no reason to believe that it was not being met in 2002. No significant variance in spending was apparent during that time frame. Currently, DSB still has questions about if and why a MOE problem would have occurred during that year and more information is being sought through the Controller's Office. We believe that errors have occurred and that once corrected there will not be a MOE shortfall for 2002. The errors will be corrected by June 30, 2005.</p>
04-SA-44	Period of Availability of <u>Federal Funds:</u> Reportable Condition Questioned Cost Finding \$23,429	<p><u>Expenditures Were Made After the Period of Availability Ended</u></p> <p>For the 2002 Rehabilitation Services – Vocational Rehabilitation Grants to State grant, the Division expended federal funds after the ending of the 90-day liquidation period that ended December 31, 2003. The accounting records and Financial Status Reports (SF-269) as of March 31, 2004 and June 30, 2004 reported federal expenditures of \$3,566 and \$19,863, respectively, charged to the 2002 grant. The Division did not request a waiver to extend the liquidation date. Expending funds beyond the period of availability may result in action by the federal agency in the form of penalties, suspension of current funding or withholding of future awards. The total spent after the end of the period of availability of \$23,429 is being questioned.</p> <p>Title 34 CFR 80.23B requires that a grantee liquidate all obligations incurred under the award not later than 90 days after the end of the funding period to coincide with the submission of the annual Financial Status Report. The deadline can be extended at the request of the grantee. The expenditures</p>

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		<p>should have been made from the 2003 grant award. The Division has subsequently adjusted the reported expenditures on the September 30, 2004 SF-269 report.</p> <p><i>Recommendation:</i> The Division should implement controls to ensure that expenditures are charged to the appropriate federal grant award year and that no expenditure of federal funds occurs beyond the established period of availability.</p> <p><i>Agency Response:</i> The Department concurs with this finding. The expenditures for FFY2002 were incorrectly coded and the documentation has been provided to the Controller's Office to make the corrections. The errors will be corrected by June 30, 2005.</p>
04-SA-45	<p><u>Reporting:</u></p> <p>Reportable Condition</p>	<p><u>Financial Status and Program Cost Reports Not in Agreement With Accounting Records</u></p> <p>Errors were noted in two Financial Status Reports and one Program Cost Report submitted by the Department for the Rehabilitation Services - Vocational Rehabilitation Grants to States Program. These errors may reduce the usefulness of data submitted to federal funding agencies. The following errors were noted:</p> <ul style="list-style-type: none"> On the Financial Status Report submitted by the Department for the quarter ending September 30, 2003, for the Division of Vocational Rehabilitation 2003 grant, the current period total outlays did not agree with the accounting records. However, the previously reported amounts agreed with the prior report and the cumulative year-to-date amounts agreed with the accounting records. There was a change in the methodology to accumulate expenditures. The current period amounts were adjusted to make the report properly compute, but were not adequately explained in the report or supporting documentation. On the Financial Status Report submitted by the Department for the quarter ending June 30, 2004, for the Division of Vocational Rehabilitation 2004 grant, the "Undisbursed Program Income" amount was understated by \$23,441. The error was a carryover from the March 2004 report. The agency did not discover the error because only a quarter-to-date program income report was obtained for June 30, 2004, rather than a cumulative year-to-date report to verify the amounts. The federal funding agency was made aware of the error and it was corrected in the December 2004

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	<p>Financial Status Report.</p> <ul style="list-style-type: none"> On the Program Cost Report submitted by the Department for the federal fiscal year ending September 30, 2003, for the Division of Services for the Blind, the amount reported for "Amount of Previous Fiscal Year Section 110 Allotment Carried Over and Expended This FY" was overstated by \$56,771. The error was due to double counting a prior year carry-over when computing the allotment carry-over amount. The federal funding agency was made aware of the issue and requested that the correction be made in the comparable 2004 report. <p>Failure to accurately report program expenditures, income, and carry-overs will cause over or under statements of expenditures that result in incorrect calculations for matching and level of effort requirements. Such errors can result in a reduction of future federal funding or a required repayment to the federal government.</p> <p><i>Recommendation:</i> The Department should implement procedures to ensure that amounts reported on the quarterly Financial Status Report and annual Program Cost Report are supported by the financial records and adjustments are adequately explained. Quarterly and year-to-date program income amounts should be accumulated each quarter. Corrections should be made in subsequent reports as requested by the federal funding agency. The Department should ensure that report reviews are complete and adequate to prevent the errors that result in having to file multiple report revisions.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The September 2003 Financial Status Report for the Division of Vocational Rehabilitation 2003 grant report does not require a revision since the year to date Federal and MOE expenditures are accurate. For quarters prior to September 2003, program income could not be identified in NCAS. Internal controls were put in place January 2004 to identify expenditures and program income in NCAS. Supporting documentation from NCAS should agree to the current quarterly totals reported on the SF 269 each quarter.</p> <p>The program income should be identified only after the division has certified each month to ensure that all program income totals are final for the month. The Controller's Office sends the Division Budget Office an e-mail each month notifying them that the Division has certified. Effective immediately, the program income will not be pulled from NCAS reports until notification is received of DVR certification. The undisbursed program income was</p>

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corrected on the December 2004 269 report.

The SF 269 report was corrected for quarter ending September 30, 2004 by reducing the expenditures in the amount of \$56,771. Since the RSA Federal coordinator advised the Department not to correct the error on the 2003 report, we will contact the coordinator and correct the RSA 2 report in April 2005. NCAS entries will be monitored each quarter for duplicate entries. Appropriate staff will be contacted if duplicate entries are discovered.

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

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04-SA-46	Cash <u>Management:</u> Reportable Condition	<p data-bbox="537 558 1468 617"><u>Excessive Cash Balances in the Temporary Assistance for Needy Families Program</u></p> <p data-bbox="537 653 1468 772">The Department maintained \$8.9 million of excess federal funds on hand in the Temporary Assistance for Needy Families program for a period spanning 38 days. The Department failed to follow its own control procedures when drawing federal funds.</p> <p data-bbox="537 808 1468 957">On January 29, 2004, federal funds were drawn down for February without consideration of the state funds adjustment that should have been subtracted from the total amount of the draw. This caused an excess of federal funds to be on hand. Additional funds were drawn down during February and the excess balance was not resolved until March 8, 2004.</p> <p data-bbox="537 993 1468 1110">The Treasury-State agreement requires that the request for funds be made not more than three business days prior to the day the State makes a disbursement. The agreement requires that the request for funds be for no more than the amount the State expects to disburse.</p> <p data-bbox="537 1146 1468 1232"><i>Recommendation:</i> The Department should comply with the Treasury-State agreement and its own internal control procedures when requesting federal funds.</p> <p data-bbox="537 1268 1468 1633"><i>Agency Response:</i> The Department concurs with the finding that due to an incorrect CMIA report for February 2004 it appears that excess cash was on hand for 38 days. The Controller's Office was not aware of the availability of state funds to complete the MOE reclassification at the time of drawing federal funds for February. Therefore, federal funds were drawn for federal expenditures. The reclassification from federal expenditures to state expenditures was completed on February 24, 2004. However, the CMIA reports did not reflect the reclassification of federal expenditures to state expenditures on February 24th. Since the expenditures were recorded as federal during the month of February, the CMIA reports should have reflected this. The CMIA report was revised on March 18, 2005 to report the expenditures as federal from February 1 thru February 23.</p> <p data-bbox="537 1669 1468 1755">The Program/Benefit Payments Section is now verifying the availability of state funds prior to requesting federal funds for the month in which the MOE reclassification is scheduled to be completed.</p>

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	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-47	<u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$9,061	<u>Documentation Lacking in TANF Case Files</u> <p>North Carolina grants Temporary Assistance to Needy Families (TANF) funds to counties as part of the Work First County Block Grant. Each county is responsible for ensuring that only eligible families are approved for Work First. The CPAs performing the county audits tested 1,533 case files for the TANF Program and found seven deficiencies. The findings are summarized below.</p> <ul style="list-style-type: none"> • In two cases, the application for re-certification was not completed properly. The State Plan requires counties to maintain documentation in the case file related to the application. • Three case files did not contain the "Mutual Responsibility Agreement." Program regulations require this agreement, signed, in order to receive TANF benefits. • Two clients had their applications approved and received benefits prior to registering with the First Stop Employment Assistance Program. One of these clients did not have the substance abuse screening performed as required. The Work First Manual requires all adults to register with the First Stop Employment Assistance Program before the application is approved. In addition, a substance abuse screening must be performed on all applicants. <p>The questioned costs in these cases total \$9,061, and we believe that it is likely that questioned costs exceed \$10,000 in the population.</p> <p><i>Recommendation:</i> The local government auditors recommended that a process be implemented to ensure that the case files are complete and contain all the required documentation. Also, procedures should be developed to verify that individuals are eligible for the program.</p> <p><i>Agency Response:</i> The counties that were impacted agreed with the findings. While there is always room for improvement, we are very pleased that the counties' accuracy rate for the audit sample selected was 99.5% which is quite an accomplishment.</p>
04-SA-48	<u>Subrecipient Monitoring:</u> Reportable Condition	<u>Subrecipient Monitoring Documents in the Temporary Assistance for Needy Families (TANF) Program Were Not Maintained</u> <p>The Division of Social Services did not adequately document that Work First cases were monitored. From our sample of 14 counties, we noted that for two</p>

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	<p>counties the Division's Work First monitor could not locate the case selection worksheets or any of the Work First monitoring guides required to be completed for the cases. For a third county tested we also noted that the monitoring guide for one case could not be located. In the absence of adequate monitoring procedures, noncompliance with federal regulations could go undetected.</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 regulations.</p> <p><i>Recommendation:</i> All monitoring activities should be documented and retained in a format that clearly defines the procedures performed, the results obtained, and the corrective action planned.</p> <p><i>Agency Response:</i> Before we address the actual audit finding, it should first be noted that:</p> <ul style="list-style-type: none"> OMB Circular A-133 does require monitoring but it does not require <u>annual</u> monitoring. In fact, both monitoring and audit activities are to be prioritized based on risk assessment. Counties are typically low risk which is further substantiated by other findings in this Single Audit report indicating state-wide accuracy in a number of programs of over 99% (99.5% for the TANF Program). Secondly, monitoring documentation is not limited to "monitoring guides," but can be documented <i>"through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved."</i> (OMB Circular A-133) <p>On-site monitoring activities did occur in these counties in September and October 2003. However, during this period monitoring activities were being conducted by the Work First field staff during routine county visits. Montgomery County was monitored on September 17, 2003, Henderson on September 23, 2003, and Polk County on October 2, 2003. Field staff used the established monitoring tool for record review. Monitoring forms, related verification information, and follow-up corrective action correspondence were to be maintained by the Work First Representatives for a period of time to be determined. During the transition between field staff completing the monitoring activity and compliance monitors assuming those duties in January</p>

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		<p>2004, some documentation was misfiled.</p> <p>Subsequent to these reviews, the Division has hired two full-time compliance monitors who began monitoring activity for TANF subrecipients in January 2004. These two monitors secured all available completed tools from field staff and established a new filing system in the Central Office. The revised monitoring plan and tools are now being completed by the compliance monitors. Completed tools, notices of monitoring visit, and all supporting documentation is now being filed as soon as completed in the monitoring filing system in the Central Office.</p> <p>There is ample documentation to verify that monitoring activities did occur in the counties in question. However, the Division is not able to produce the completed monitoring tool for the selected case in Montgomery County or the sample logs for either Polk or Henderson Counties. The actions taken by the Division effective January 2004 will ensure these findings are not repeated in future audit events.</p>
04-SA-49	<p>Subrecipient Monitoring:</p> <p>Reportable Condition</p>	<p><u>Monitoring Procedures in the Temporary Assistance for Needy Families Program Contained Weaknesses</u></p> <p>As noted in our prior audit, monitoring procedures in the Temporary Assistance for Needy Families Program are not sufficiently designed to ensure that cases identified as "non-cooperative" with child support requirements are properly sanctioned. A penalty could be imposed on the State by the federal government for failure to enforce penalties on recipients who fail to cooperate with child support requirements. In a sample of 24 cases identified as non-cooperative, six cases were not sanctioned properly. Controls were not in place to ascertain if the caseworker had reviewed the case.</p> <p>Title 45 of the Code of Federal Regulations Part 92.40 requires grantees to monitor grant and subgrant activities to ensure compliance with applicable Federal requirements and to ensure performance goals are being achieved. A reduction or elimination of assistance is required by 42 USC 608(a)(2) for recipient non-cooperation in establishing paternity or obtaining child support. Title 45 CFR 264.31 allows a reduction in the state's State Family Assistance Grant for failure to enforce penalties against recipients.</p> <p><i>Recommendation:</i> The Division should implement procedures to ensure sanctions are imposed and resolved timely.</p> <p><i>Agency Response:</i> The Division acknowledges these identified weaknesses</p>

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	<p>in monitoring the IV-D Non-Cooperation cases. Prior to January 2004 compliance monitoring in TANF cases (including IV-D cooperation) was conducted by the Work First field staff during the course of their regular visits to assigned counties. Beginning in August 2003, the Work First Representatives, who were responsible for Work First monitoring for the first half of the 2003-2004 fiscal year, pulled cases from the DHREJ NON-COOP WITHOUT A IVD SANCTION report to supplement their monitoring process and identify specific cases where the Work First recipient had not cooperated with Child Support Enforcement. Work First Monitoring tools were also modified to reflect whether or not cases pulled for monitoring from other sources had also been required to apply a IV-D Non-Coop sanction, and whether the requested sanction was applied appropriately.</p> <p>In January 2004, the Division hired two full-time compliance monitors to conduct monitoring activities on TANF (Work First) cases in all 100 counties. Subsequent to their hiring, the Division has revised the Work First monitoring plan and updated the monitoring tools. The plan and tool now require the monitors to examine the DHREJ NON-COOP WITHOUT A IV-D SANCTION report to identify any cases for the county being monitored. The monitors select a sample to be monitored from that list. These actions taken by the Division will ensure these findings are not repeated in future audit events.</p>

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

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04-SA-50	<p>Allowable Costs/Cost Principles:</p> <p>Reportable Condition</p> <p>Questioned Cost Finding</p> <p>\$26,000</p>	<p><u>Error in the Statewide Cost Allocation Plan Caused Cost to be Incorrectly Allocated</u></p> <p>Due to a mathematical error in the 2003-2004 Fixed Statewide and Departmental Cost Plan, costs were incorrectly allocated to the Child Support Enforcement program. The effect of the incorrect cost allocation resulted in the federal program being overcharged by \$26,000, which is being questioned.</p> <p>OMB Circular A-87 requires that costs be allocated to a grant in accordance with the relative benefits received. Good internal controls require that mathematical calculations be reviewed for accuracy before charging costs to federal programs.</p> <p><i>Recommendation:</i> The Department should make adjustments to correct overcharges to the Child Support Enforcement program. Procedures should be developed to ensure the accuracy of the Fixed Statewide & Departmental Cost Plan before it is implemented.</p> <p><i>Agency Response:</i> The Department concurs with the finding and the proposed corrective action. This error was corrected September 30, 2004 by Document ID 24315C0006. Future indirect cost calculations will be reviewed by management prior to submission to HHS Division of Cost Allocation.</p>
04-SA-51	<p>Equipment and Real Property Management:</p> <p>Reportable Condition</p>	<p><u>Fixed Asset Records Incomplete/Inaccurate</u></p> <p>Weaknesses were noted in the Department's controls over fixed asset records. The Department failed to update in a timely manner the fixed asset records for equipment purchased during the fiscal year. The records also did not contain all pertinent information. In addition, the records were not properly updated for required changes uncovered during the annual inventory.</p> <ul style="list-style-type: none"> Our tests of 27 equipment purchases during the fiscal year revealed that as of January 2005, the Department had not updated the fixed asset system to record seven items totaling \$10,375 purchased with Child Support Enforcement funds. The remaining 20 items tested were all recorded in the fixed asset records, but each had one or more data elements that were in error. The 20 equipment items were recorded in the fixed asset records with coding, acquisition dates, costs, or serial numbers that were incorrect. Our test of a sample of 25 worksheet packets used during the annual

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	<p>inventory revealed the following:</p> <ul style="list-style-type: none"> (a) Thirty-two assets were added to the inventory worksheets but were not subsequently added to the equipment records. Also, one location was not corrected in the system based on the inventory worksheets. (b) Two assets were removed from the system or locations changed, which was not consistent with the inventory worksheets. Also, there was no FAS-1 form for documentation. (c) Six assets were noted as missing or traded on the inventory FAS-1 forms but were not corrected in the system. Three assets had incorrect serial numbers. (d) Fourteen assets were removed or updated in the fixed asset records based on inventory worksheets without the proper FAS-1 form documentation. <ul style="list-style-type: none"> • A scan of the fixed asset records as of December 23, 2004, revealed several clerical inaccuracies that included incorrect fund information and asset numbers, invalid cost information, duplicate asset numbers and missing serial numbers. <p>Inaccurate information or the omission of information in the fixed asset system increases the risk that missing and/or stolen items will not be detected and could result in misstatement of fixed asset account balances in the financial statements.</p> <p>Title 45 CFR section 74.34 requires the recipient to maintain adequate safeguards to prevent loss, damage, or theft of equipment. The recipient is required to complete a physical inventory of equipment and reconcile any differences noted with equipment records at least once every two years. The regulation also requires that the records include a description of the equipment, the manufacturer's serial number or other identification number, acquisition date, location of equipment, unit acquisition cost, and disposition data.</p> <p><i>Recommendation:</i> The Department should implement a tracking system to ensure all changes noted on the inventory worksheets are made to the equipment records. The Department should also ensure that all equipment purchases are entered correctly into the system within a reasonable period. Inconsistencies or errors uncovered when updating fixed asset records should be investigated and corrected.</p> <p><i>Agency Response:</i> The Department concurs with this finding. In direct</p>

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		<p>response to this finding, the Controller's Office has updated the Fixed Asset System (FAS) with the seven items totaling \$10,375 and the missing data for the 20 items. Regarding the 32 items that were added to the inventory worksheets but were not added to the FAS, we are researching whether these items were leased from our seat management contractor (which is likely) and were reported on the physical inventory incorrectly as State assets. Regarding the two assets reported as removed from the system or locations changed, which was not consistent with the inventory worksheets, asset # 23824 was not moved and is being utilized as a copier machine in the Morehead County office and asset #23262 has proper documentation stating that it was removed in compliance with item #5 on the FAS-1 form. The finding stated that six assets were noted as missing or traded but not corrected in the system. These six items were replaced or surplused and the FAS information was updated. The finding stated that 14 assets were removed or updated without the proper FAS form. The proper asset forms have been received and the information was updated. All corrective actions needed were entered into FAS by the end of January.</p> <p>The Controller's Office and the division staff are continuing to work closely together and both offices have stressed the importance of providing accurate information and emphasizing extra care when keying data into the FAS.</p>
04-SA-52	Equipment and Real Property <u>Management:</u> Reportable Condition	<p><u>Weaknesses in Control Over Physical Inventory of Fixed Assets</u></p> <p>Weaknesses were noted in the Division of Social Services' internal control over fixed assets, which increased the risk of loss, damage, or theft of the Division's equipment. Inaccurate information in the fixed asset system could also result in the misstatement of financial statements.</p> <ol style="list-style-type: none"> The Division's own tracking system revealed that of the 121 child support enforcement locations, 55 locations failed to turn in annual inventory reports before the May 15, 2004, deadline and of these, 11 were after June 30, 2004. Also, four locations submitted incomplete inventory packets. The Division also sent incorrect inventory listings to some locations. Locations that fail to return completed inventory packets when required prevent the Department from updating fixed asset records with current information. A sample of 25 inventory packets from county and child support enforcement locations were tested and disclosed the following errors for 13 locations:

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	<ul style="list-style-type: none"> • Thirty-two assets were added to the inventory worksheets but were not subsequently added to the equipment records. Also, one location was not corrected in the system based on the inventory worksheets. For these 33 assets, FAS-1 forms were not obtained. • Two assets were removed from the system or locations changed, which was not consistent with the inventory worksheets, and there was no FAS-1 form for documentation. • Six assets were noted as missing or traded on the inventory FAS-1 forms but were not corrected in the system. Three assets had incorrect serial numbers. • Fourteen assets were removed or updated in the fixed asset records based on inventory worksheets without the proper FAS-1 form documentation.
	c. Two inventory packets distributed to county and child support enforcement offices for annual inventory were incomplete. One was missing pages and one had no indication that an inventory had been performed.
	d. The inventory packet for the Raleigh child support enforcement office was tested to determine if inventory items were adequately safeguarded and tagged. From a sample of 45 items, four items that were certified as being inventoried could not be located. Four additional items did not have a fixed asset decal displayed and three of these had incorrect serial numbers.
	e. In addition, controls were not in place to ensure that all equipment purchases with child support enforcement funds were recorded in the equipment records. Seven items totaling \$10,375 were not entered in the equipment records.
	<p>Title 45 CFR section 74.34 requires the recipient to take a physical inventory of equipment and reconcile the results with equipment records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records should be investigated to determine the causes of the difference. The recipient is required to maintain a control system to insure adequate safeguards exist to prevent loss, damage, or theft of equipment.</p> <p>The North Carolina Office of the State Controller's physical inventory policy requires an annual physical inventory to be taken to verify that assets recorded in the Fixed Asset System are physically located. The Department's Office of the Controller's inventory procedures require that each item at each site to be</p>

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		<p>physically examined annually in order to determine that the asset has been properly tagged and accurately described.</p> <p><i>Recommendation:</i> The Division should ensure that all completed inventory worksheets are submitted in a timely manner, that equipment records are changed to correctly reflect the results of the physical inventory, and that all equipment purchases are entered into the fixed asset system. Physical inventory procedures should be closely followed. The Division should also emphasize the fixed asset policy to use FAS-1 forms when changes to the fixed asset records are needed and the importance of fixed assets being properly tagged.</p> <p><i>Agency Response:</i> The Division agrees with the findings. The Division has made progress in improving the Fixed Assets management process. Currently the Division is developing Asset Management procedures and will be conducting training during the SFY 04-05. The training will cover acquisition of assets, assigning and affixing asset decals, asset accountability and disposition. All state staff that have been designated as Fixed Asset Coordinators will be required to participate in this training. Coordination with the DHHS Controller's Office will continue to ensure effective maintenance of the equipment records. Procedures have been developed and implemented to ensure that newly assigned decals are affixed to the asset as required. The Division will continue to utilize and improve the tracking matrix first developed for the SFY 03-04 asset inventory to ensure more thorough follow-up on missing and incomplete asset inventories.</p>
04-SA-53	<p>Special Tests and Provisions:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>The Division of Social Services failed to take appropriate action or failed to take the required action in the established periods for a number of child support 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 improvements in this system.</p> <p>We noted cases in which appropriate or timely enforcement action was not always taken. According to Division personnel, unfilled vacant positions and large caseloads continue to contribute to the numerous errors noted. (All</p>

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	<p>cases tested originated from State-operated offices.)</p> <ol style="list-style-type: none"> <p>Paternity was not established within the required period for 23 of the 37 cases tested in "paternity status," a 62% error rate. Actions contributing to the noncompliance included failure to take action on successful "locate matches," failure to verify mailing addresses or employment, failure to contact the absent parent when a verified address was available, and failure to take any action on the case within the required period.</p> <p>A support obligation was not established or no attempt was made to establish a support obligation within the required period for 25 of the 35 cases tested in the "establishment status," a 71% error rate. Actions contributing to the noncompliance included failure to take any action on the case and failure to take the appropriate action on the case within the required period.</p> <p>Appropriate or timely enforcement action was lacking for 20 out of the 34 cases tested in "delinquent status," a 59% error rate. Actions contributing to the noncompliance included failure to take the required action and failure to take the appropriate action within the required period.</p> <p>Appropriate enforcement action was lacking for 15 of the 44 cases tested to determine if medical support obligations had been secured or enforced, a 34% error rate. In four cases, the order indicated that the custodial parent would obtain insurance but the case file indicated that neither the custodial parent nor the non-custodian parent had any insurance. In seven cases, the child had not been added to the non-custodial parent's insurance policy. In another four cases, the child had been added to the non-custodian parent's insurance policy but it was not documented that Medicaid and the custodial parent had been notified.</p> <p>Appropriate action was not taken within the required period for 24 of the 45 interstate cases tested, a 53% error rate. Actions contributing to the noncompliance of interstate cases included interstate transmittal documents not being sent to the appropriate states, referrals not sent within the required 20-calendar day referral timeframe, and no action taken after the interstate case was opened.</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 30 days of identifying noncompliance. Regulations require that within 90 days of locating an absent parent the Division must establish an order for support, establish paternity, or document</p>

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	<p>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 20 calendar days of locating an absent parent in the other states and providing 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> Based upon the federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA), the federal Office of Child Support Enforcement (OCSE) now requires each state's Child Support Enforcement program to monitor program compliance in accordance with OCSE Action Transmittal 98-12. AT 98-12 states: <i>"In moving towards a more results oriented review, if the State achieved a successful outcome (during the 12 month review period), the State will consider the case to be an Action case and will not evaluate required time frames for the review period for that Review Criterion."</i></p> <p>Based on this federal mandate, North Carolina's Child Support Enforcement Program (CSE) utilizes data warehouse technology and reviews every case quarterly in eight performance categories. The data warehouse quarterly Self-Assessment reports are available to all area and local office management. The reports identify the percent of cases that pass or fail based on OCSE's 1998 criteria and identify each case that fails.</p> <p>CSE is required to review cases for both the establishment of paternity and the establishment of support in the category of "Establishment of Paternity and Support Orders." CSE's scores in the Self-Assessment category of Establishment of Paternity and Support Orders have improved each year since 2001.</p> <p>CSE is required also to review cases for the category of Enforcement. CSE's scores in the Self-Assessment category of Enforcement have improved each year since 2002. The NC CSE Program utilizes enforcement remedies in addition to the show cause hearing or income withholding notice addressed in the audit. CSE submits the noncustodial parents for federal and state tax intercept and the financial institution data match (FIDM). Often, these enforcement actions are the only action left to take after income withholding; however, these actions are not considered for the state level audit. Monies</p>

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	<p>collected from tax intercept for FY 04 was \$34,555,474. CSE centralized the FIDM process in February 2004. Since that time, we have collected more than \$3 million from the bank accounts of our child support payors. CSE also intercepted funds from the NC Treasurer's unclaimed property through a centralized project. More than \$173,000 was collected and disbursed to families. CSE will continue to use local office corrective action plans and the quarterly Self-Assessment reports as tools for sustained improvement.</p> <p>Cases are also reviewed for the category of Medical Support Enforcement. CSE's scores in the Self-Assessment category of Medical Support Enforcement have improved each year since 2002. For Federal Fiscal Year October 1, 2003-September 30, 2004, the score is 80% overall and also 80% for the state operated counties. This <i>exceeded</i> the compliance standard of 75%. While the pass rate for FFY2003-2004 is outside of the review period for this audit finding, it validates our efforts to improve in this area. CSE will strive to continue to improve in this area as part of our overall strategic plan for performance improvement.</p> <p>CSE's scores in the Self-Assessment category of Interstate have improved since 2003; however, Interstate cases remain one of most challenging program areas. This is because Interstate cases involve not one, but two or more states. North Carolina workers are dependent upon another state to take whatever action is needed on the case. No matter how aggressively the local worker pursues the child support case, an action or response from the other state is necessary to establish or enforce a child support order. Recognizing the need to have the most accurate information about Interstate cases, CSE is participating in the Federal Interstate Case Reconciliation Project. This is a voluntary project where participating states agree to perform mutual data updates to ensure that accurate and reliable information is communicated. Having reliable data stored in each state's data base will expedite the transmission of information and improve the establishment and enforcement of child support orders. CSE will continue to use local office corrective action plans and the quarterly Self-Assessment reports as tools for continued improvement. Additionally, modifications to the ACTS case management system will be implemented by October 2005, to automatically generate certain Interstate documents when they are required. These efforts are expected to further improve the Self-Assessment scores in the category of Interstate.</p> <p>To address the needs of the program, CSE has embarked on a mission called "Journey to Excellence." This is a five year plan developed by our committee of DSS Directors, CSE Agents and Central Office staff. The plan includes utilization of the Malcolm Baldrige Business Performance Improvement Plan. Efforts from this Committee and utilization of the Baldrige plan are underway.</p>

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	<p>Using the recommendations from this committee will assist CSE in reaching the Federal goal of 75% cases in compliance. A few of these recommendations follow. Legislation to eliminate the requirement to have a certified copy of the birth certificate for the child has been prepared for the current legislative session. Waiving this requirement will decrease the length of time required to establish paternity and assist with meeting the mandatory time frame. CSE is training local agents in DNA testing to reduce the time by eliminating missed appointments and making it convenient for both parents to receive the testing at the local office rather than at a lab. The goal is to have one worker per county trained (21 counties have already been trained.) The establishment training modules have been revised and a statewide training effort for establishment workers is underway. Training on a continuous basis is needed because of the high turnover rate. The annual turnover rate is as much as 40% in some State operated offices, with an average turnover rate of 15% in all of the State operated offices. This compares to a turnover rate of 9% in all local offices.</p> <p>Statewide since FY01 to FY04 our percent of cases under order has gone from 65.8% to 78.8%, and for State operated local programs from 61.8% to 74.1%. As a result of this growth in cases under order, our collections statewide have gone from \$459.5 million in FY 01 to \$561.3 million in FY 04 for a growth of 22.1%. During the same period of time, the State operated local CSE programs collections grew from \$111.9 million in FY 01 to \$134.3 million in FY 04 for a growth of 20.0%. This growth occurred even as the local offices dealt with a turnover rate as much as 40% in some State operated offices, with an average turnover rate of 15% in all of the State operated offices. This compares to a turnover rate of 9% in all local offices.</p> <p>Child Support acknowledges these audit findings and will inform all area supervisors and local office supervisors of the findings. The audit findings will also be incorporated into CSE's program monitoring plan. CSE's corrective action plan requires each area supervisor to review North Carolina Single Audit findings and the federally mandated Self-Assessment and OCSE 157 reports for each local office within their area. Based upon the results, area supervisors work with local supervisors to develop a corrective action plan for each local office. Area supervisors are required to monitor each local office's performance monthly and to ensure that the corrective action plan is being implemented.</p>

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For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-54	Allowable Costs/Cost Principles: Reportable Condition	<p data-bbox="537 558 951 590"><u>Error in Federal Refunds Allocation</u></p> <p data-bbox="537 621 1464 867">The Office of Information Technology Services made an error in allocating the amount of internal service fund billings to be refunded to state agencies. The error generally resulted in a nominal difference between the amount that each agency should have received and the amount actually received. However, the refund paid to the Department of Health and Human Services – Division of Social Services was \$21,000 less than it should have been. Based on service usage, this likely would have resulted in the Child Support Enforcement Program being charged at least \$10,000 more than was allowable.</p> <p data-bbox="537 898 1464 1234">As a result of our audit, the Office of Information Technology Services took corrective measures to ensure that no federal program was overcharged. Consequently, no costs are questioned. Additional refund checks were sent to agencies that were originally under-refunded. Agencies that were over-refunded were given the option of returning a portion of the refund or having the correction made through subsequent billings and refunds. Because the total refund paid to the Department of Health and Human Services was more than it should have been, the Office of Information Technology Services sent a letter to the Department informing management of the corrected amounts for each division within the Department and instructing them to reallocate the original refund so that no programs would be overcharged.</p> <p data-bbox="537 1266 1464 1570">In accordance with OMB Circular A-87, <i>Cost Principles for State, Local and Indian Tribal Governments</i>, the Office of Information Technology Services annually computes the amount of excess working capital reserves on hand and reimburses the federal share to state agencies. The agencies then credit individual federal programs for each program's share of the refund. The Office issues separate federal refunds for telecommunications services and computing services. The allocation error occurred because the Office inadvertently applied the telecommunications participation percentage to computing services and the computing services participation percentage to telecommunications services.</p> <p data-bbox="537 1602 1464 1728"><i>Recommendation:</i> The Office of Information Technology Services has already resolved the amount of costs that would have been questioned. We recommend that the Office carefully review future refund calculations to ensure clerical accuracy.</p> <p data-bbox="537 1759 1464 1845"><i>Agency Response:</i> The Office of Information Technology Services (OITS) has reviewed and concurs to the audit finding given as the result of the Single Audit of the State's federal financial assistance programs for the year ended</p>

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

U. S. Department of Health and Human Services

N. C. Office of Information Technology Services

For the Fiscal Year Ended June 30, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
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June 30, 2004.

The Budget, Cost Analysis and Reporting Section (BCAR) of the OITS has taken corrective action as recommended by the Office of the State Auditor. The OITS has developed written procedures for the Yearly Refund Process, which will be implemented immediately. The BCAR Section has extended its review process, and has allowed additional processing time in preparation of the yearly refunds.

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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-55	Allowable Costs/Cost Principles: Reportable Condition	<p><u>Error in the Division of Central Administration's Cost Allocation</u></p> <p>The Division of Central Administration erroneously allocated \$77,788 of costs to the Weatherization Assistance component of the Low Income Home Energy Assistance Program. After being informed of the error, the Division was able to correct the allocation error before the fiscal year-end records were closed; therefore, no costs are questioned.</p> <p>The cost allocation rate for Weatherization Assistance was amended in August 2003, but became effective as of July 2003. However, the Division did not adjust the cost allocation charges for two Weatherization Assistance cost centers retroactive to July 2003.</p> <p><i>Recommendation:</i> The Division should strengthen internal controls to ensure that all cost allocation changes are made correctly and in a timely manner.</p> <p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The retroactive rate change for July 2003 was corrected by journal entry 203104C026 dated June 29, 2004. A tickler file has been established by the unit supervisor as a reminder to verify the rates on an annual basis with the Budget Office. Corrective action is complete for this issue.</p>
04-SA-56	Subrecipient Monitoring: Material Weakness Material Noncompliance	<p><u>Federal Award Information Provided to Subrecipients Not Sufficient</u></p> <p>The Division of Social Services did not include all of the required grant information in its Weatherization Assistance subrecipient contracts issued under the Low Income Home Energy Assistance Program. As a result, the nonprofit organizations receiving Weatherization Assistance funds did not have sufficient information to properly report federal expenditures in the Schedule of Expenditures of Federal Awards.</p> <p>The Division did not adequately identify the federal awarding agency or Catalog of Federal Domestic Assistance (CFDA) number in the subrecipient contracts. Also, the Division did not identify the amount of expenditures reimbursed to subrecipients from each funding source. The Weatherization Assistance component of the program receives funding from the U.S. Department of Energy, the U.S. Department of Health and Human Services and the State's Petroleum Violation Escrow Funds. Since detailed funding information was not provided, many of the subrecipients reported the grants as funded solely by the U.S. Department of Energy or the U.S. Department of</p>

93.568 LOW-INCOME HOME ENERGY ASSISTANCE (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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
Health and Human Services.	<p>OMB Circular A-133 requires pass-through entities (the Division) to inform each subrecipient of the CFDA title and number, award name and number, and the name of the federal funding agency. The Department of Health and Human Services is currently instituting a system that would allow nonprofit organizations to obtain reports of expenditures by federal award via the Internet.</p> <p><i>Recommendation:</i> The Division should provide subrecipients all information needed to properly report federal program expenditures.</p> <p><i>Agency Response:</i> The Department acknowledges the finding and has initiated the following action. Effective August 23, 2004, all subsequent Office of Economic Opportunity contracts for the Weatherization Assistance Program and the Heating and Air Repair and Replacement Program will show CFDA numbers of both the U.S. Department of Energy Weatherization Assistance Program, CFDA 81.042, and the U.S. Department of Health and Human Services' Low Income Home Energy Assistance Program, CFDA 93.568. The matrix for CFDA 81.042 for SFY 2004-05 will correctly reflect that special tests and provisions apply. Both matrices for CFDA 93.568 show that special tests and provisions apply.</p> <p>A new DHHS system to provide audit confirmation of DHHS financial assistance payments made to nongovernmental entities has been loaded on the Internet as of November 19, 2004. The site provides three (3) years of data for financial assistance payments that accommodates different fiscal years and facilitates accrual reporting as needed. The reports can be read with the Adobe Acrobat Reader (version 4.0 or higher) software. The Search is by name or Federal ID number (EIN). The N.C. Center for Nonprofits included a paragraph announcing the new website in their latest newsletter. The N.C. Association of Certified Public Accountants has indicated an interest in announcing the new website in one of their future member mailings. These actions will provide subrecipients all information needed to properly report federal program expenditures.</p>
04-SA-57	<p><u>Subrecipient Monitoring:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p> <p><u>Subrecipient Monitoring Documents Not Thoroughly Reviewed</u></p> <p>The Division of Social Services did not thoroughly review some of the documents used to monitor subrecipient compliance in the Low Income Home Energy Assistance Program. As a result, the effectiveness of compliance</p>

93.568 LOW-INCOME HOME ENERGY ASSISTANCE (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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>monitoring was reduced.</p> <p>For some grants, the Division performs during-the-award monitoring by having subrecipients complete and submit several self-monitoring forms. We examined the "Review Guides" and "Case Review" documents for 25 counties that received Low Income Energy Assistance and Crisis Intervention funds and noted that a Review Guide for one county and Case Review documents for 10 counties were not completely filled out. There was no indication of field representative follow-up concerning the omitted information as required by the Division's official monitoring plan.</p> <p><i>Recommendation:</i> The Division should strengthen internal controls to ensure that all self-monitoring forms are reviewed and appropriate personnel follow up on any omissions or other issues. The Division should consider requiring the reviewer to sign and date each form indicating that the review was completed.</p> <p><i>Agency Response:</i> The Division agrees with the finding. We are taking steps to ensure that self-monitoring forms are being completed and properly reviewed by the assigned field representatives before forwarding to the state social services office. The field representatives were advised in an email dated January 6, 2005 that beginning with the self-monitoring guides due in late January 2005, each field representative is required to sign and date the front page of each review guide to affirm review and acceptance of the completed guide.</p>

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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-58	<u>Eligibility:</u> Reportable Condition Questioned Cost Finding \$2,483	<u>Ineligible Payments Charged to Foster Care IV-E Program</u> <p>In North Carolina, each county is responsible for determining Foster Care IV-E eligibility. The CPAs performing the county audits tested 656 case files and found deficiencies in two cases. In these cases, the individuals were not eligible for subsidy under the Foster Care IV-E program as income limits were exceeded in each instance.</p> <p>The questioned costs in these two cases are \$2,483, and we believe that it is likely that questioned costs exceed \$10,000 in the population.</p> <p><i>Recommendation:</i> The local government auditor recommended additional training be provided to caseworkers who determine eligibility under the IV-E program and that a second review be performed of the eligibility determination for all individuals eligible under the IV-E program.</p> <p><i>Agency Response:</i> The county agreed with the finding. While there is always room for improvement, we are very pleased that the counties' accuracy rate for the audit sample selected was 99.7% which is quite an accomplishment.</p>
04-SA-59	<u>Reporting:</u> Reportable Condition	<u>Errors in the ACF-Title IV-E-1, Foster Care and Adoption Assistance Financial Report</u> <p>Amounts reported in and deemed to be critical information in the ACF-Title IV-E-1, Foster Care and Adoption Assistance Financial Report were misstated. Line 1 of this report was overstated by \$13,387 and the amount reported on line 8 was understated by \$109,954. Misstatements could result in costs incorrectly charged to the federal program. The errors were due to an incorrect formula/missing field on the agency prepared worksheet used to accumulate the amounts for the federal report.</p> <p>Good internal controls dictate that amounts reported on federal reports be accurate and agree with the accounting records.</p> <p><i>Recommendation:</i> The Division of Social Services should implement review procedures to ensure that amounts reported on the federal reports are accurate and agree to the supporting accounting records. Review procedures could include recalculations and periodic comparison to supporting documentation. Also, formulas in supporting worksheets should be periodically reviewed to ensure accuracy.</p> <p><i>Agency Response:</i> The Division acknowledges this finding regarding the</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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>amounts reported in the ACF Title IV-E-1 report. During the period under review, the Child Welfare Waiver Demonstration Project (IV-E Waiver) was in transition through agreement with the United States Department of Health and Human Services Administration for Children and Families. The errors identified were miscalculations resulting from a formula error in the spreadsheet. At the time, the Division had one person completing all aspects of reporting expenditures associated with this demonstration project.</p> <p>As of July 2004, the Division has begun implementation of phase II of the demonstration project, which includes contracting with an outside evaluator to track outcomes and costs under the demonstration project. This effort will allow the Division to cross-check calculations and expenditures. The Division will also be coordinating with the DHHS Controller's Office to develop a streamlined reporting process for the demonstration project that utilizes more system generated reports and relies less on human calculations.</p> <p>In addition, the Division has created a new position that will assume tracking and reporting responsibilities under the demonstration project. This staffing addition will allow for a minimum of two-level checks and balances in costs reporting between the new position and their supervisor. It is anticipated this position will be filled by June 30, 2005.</p> <p>The Division believes these changes will ensure this finding is not repeated in future audit events.</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. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-60	<u>Eligibility:</u> Reportable Condition	<p data-bbox="537 558 1468 621"><u>Documentation Lacking in County State Children's Insurance Program Case Files</u></p> <p data-bbox="537 653 1468 772">In North Carolina, the county Department of Social Services offices process applications related to the State Children's Insurance Program. The CPAs performing the county audits tested 642 case files and found deficiencies in one case. This case did not have a budget worksheet in the file.</p> <p data-bbox="537 804 1468 867">If documentation is not obtained, clients that do not qualify may be allowed into the program.</p> <p data-bbox="537 898 1468 989"><i>Recommendation:</i> The local government auditor recommended that the county ensure that policies and procedures related to adequate documentation exist and be adhered to.</p> <p data-bbox="537 1020 1468 1325"><i>Agency Response:</i> The one client budget worksheet was prepared and included in the file by the county. The county has reviewed and improved policies and procedures related to maintaining adequate documentation in client files. The Division of Medical Assistance appreciates the acknowledgement from the Office of the State Auditor that the CPA's performing the county audits found deficiencies in only one case that has subsequently been corrected. We are very pleased with the 99.84% accuracy rate and believe that this extraordinarily high accuracy rate is a tribute to the staff in the 100 county departments of social services and State Division of Social Services.</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 Employees' Comprehensive Major Medical Plan

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-61	Allowable Costs/Cost Principles: Reportable Condition Questioned Cost Finding \$292	<u>Claim Payments Made in Error</u> During the 2004 contract year, three medical claims were processed incorrectly by the Claims Processing Contractor (CPC). One of the three errors was related to a HealthChoice claim that was paid twice. Since projected questioned costs would likely exceed \$10,000, we are questioning the federal share of \$292 of the \$395 of actual known error. See finding 04-FS-20 for a description.

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, 2004

Type of Finding/ Questioned Costs		Findings and Recommendations
04-SA-62	Allowable Costs/Cost Principles: Material Weakness Material Noncompliance	<p><u>Final Cost-Settlements Not Performed</u></p> <p>As noted in the prior year, the Division of Medical Assistance had not performed final cost-settlements for Disproportionate Share Hospital (DSH) payments to State-owned and non-State owned hospitals since the 1997 State fiscal year. See finding 04-FS-14 for a description.</p>
04-SA-63	Allowable Costs/Cost Principles: Reportable Condition	<p><u>Division of Medical Assistance Did Not Make Direct Payments to Providers</u></p> <p>It was noted in the prior audit that the Division of Medical Assistance made Disproportionate Share Hospital (DSH) payments to an ineligible organization for 41 public hospitals. The problem continued into the current audit period with the September 2003 DSH payment of \$94.4 million that was paid to an ineligible organization rather than directly to hospital providers. The Division could not ensure that the Medicaid payments it made would be used, or otherwise satisfy its obligations, in accordance with federal and State rules and regulations. Failure to make Medicaid payments directly to or under the control of Medicaid providers may result in an ineligible person or organization converting the payment to its own use and control without the payment first passing through the control of the provider eligible to receive the payment.</p> <p>Title 42 CFR section 447.10(a) prohibits State payments for Medicaid services to anyone other than a provider or recipient, except in specified circumstances. OMB Circular A-87 requires that for costs to be allowable, they must be necessary and reasonable for proper and efficient administration of the grant program.</p> <p>Effective with the March 2004 DSH and supplemental payments, which were for the December 2003 and March 2004 quarters, the Division ceased making payments to the ineligible organization. The payments are now being made directly to the hospital providers. The Division also implemented a policy in June 2004 that requires all DSH payments to be made directly to the individual hospital's normal operating account or another hospital-controlled bank account specified by the hospital.</p> <p>However, it should be noted that the 41 public hospitals continue to have an escrow agreement, as described in the prior audit report, under which each hospital agrees to transfer its entire DSH payment to an escrow account that is controlled by the Hospital Liaison Committee. Also, a majority of the DSH payment amounts are still being transferred to the Division of Medical Assistance to be used to make certain additional supplemental payments to</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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>hospitals.</p> <p><i>Recommendation:</i> The Division should continue to make all DSH, supplemental, and other Medicaid payments directly to the providers or in the name of the provider as required by federal regulation.</p> <p><i>Agency Response:</i> The Division of Medical Assistance (DMA) appreciates the acknowledgement from the Office of the State Auditor that the Division has ceased making DSH payments pursuant to the escrow agreement – thereby resolving this finding. All payments are made to the hospital's normal operating bank account or other hospital owned bank account as designated by the hospital. The finding, however, mentions that "41 public hospitals continue to have an escrow agreement..." The Division is not a party to this agreement and asserts that there is no known irregularity or finding which precludes the public hospitals from establishing an escrow agreement to facilitate a transfer of funds back to the State.</p>
04-SA-64	<p>Allowable Costs/Cost Principles:</p> <p>Material Weakness</p> <p>Questioned Cost Finding</p> <p>\$17,500,000</p>	<p><u>Unreimbursed Uninsured Patient Cost or "Super" DSH Payments Were Made to Ineligible Hospitals</u></p> <p>The Division of Medical Assistance made "Super" DSH payments to hospitals that failed to meet the "Super" DSH eligibility criteria of the Medicaid State plan amendments. The failure by management to ensure compliance with the super DSH criteria contained in the amendments resulted in an estimated overpayment of \$26.6 million (State funds of \$9.1 million and federal share of \$17.5 million) to 13 ineligible hospitals for fiscal year 2004. The federal portion of \$17.5 million is questioned. See finding 04-FS-15 for a description.</p>
04-SA-65	<p>Allowable Costs/Cost Principles:</p> <p>Material Weakness</p> <p>Questioned Cost Finding</p> <p>\$162,222</p>	<p><u>Claims Payment System Has Weaknesses</u></p> <p>Our tests disclosed several weaknesses with the claims processing system. The Division failed to reconcile medical assistance payments, which represents the largest expenditure for the Department, to the Medicaid Accounting and Medicaid Management Information System subsystems. Also we uncovered errors in 24 of 273 Medicaid claims tested. A system programming error caused additional claims to be in error. See finding 04-FS-16 for a description.</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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-66	Allowable Costs/Cost Principles: Reportable Condition	<p><u>The Division Lacks Written Policies and Procedures Over Implementation, Review and Reconciliation of Rate Changes</u></p> <p>For a significant portion of the audit period, the Division's Rate Setting and Medical Policy sections did not have written internal policies and procedures for setting rates or for implementing, reviewing, and reconciling rate changes. See finding 04-FS-17 for a description.</p>
04-SA-67	Cash Management: Material Weakness Material Noncompliance	<p><u>Federal Funds Not Drawn in Accordance With Agreement and Federal Drawdown Estimates Inadequately Documented</u></p> <p>The Department did not have adequate internal controls in place to ensure that drawdowns were made in accordance with its cash management policy and the agreement between the U.S. Department of Treasury and the State of North Carolina that implemented the provisions of the federal Cash Management Improvement Act of 2004. The Department continuously maintained large positive and negative cash balances throughout the year in the Medicaid program. Examples include:</p> <ul style="list-style-type: none"> On October 28, 2003, the Medicaid program ended the day with a federal funds balance of \$50 million. This balance was not substantially eliminated until November 26, 2003. In another example, on December 29, 2003, the Program began with a federal funds balance of \$70 million. This balance was not substantially eliminated until January 27, 2004. On October 21, 2003, there was a deficit funds balance of \$30 million. This balance was not eliminated with federal funds until October 27, 2003. Another example, on December 15, 2003, there was a deficit of \$34 million that was not eliminated with federal funds until December 22, 2003. In these situations, state funds were required to cover federal expenditures. <p>Additionally, the Department did not have adequate documentation of estimated cost calculations to support five drawdowns of Medicaid funds. The Department uses historical payments from prior years, adds an inflationary factor, and makes adjustments based on communication with the Division of Medical Assistance budget office to compute the drawdown estimate. Adjustments supplied by the Division's budget office were not supported. The basis for the inflationary factor was not documented.</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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>The lack of documentation and excessive balances causes the Department to be out of compliance with the Treasury-State Agreement and its cash management policy. The Treasury-State agreement requires that program and administrative costs be funded on a pre-issuance basis, but funds should not be drawn down more than three business days prior to the day of disbursement. Also, the requests for funds should not be more than the amount the State expects to disburse. The cash management policy indicates that funds should not be drawn more than two business days prior to disbursement.</p> <p>The excessive deficit balances resulted in the use of state funds for federal expenditures and a loss of investment income to the State. However, holding excessive federal funds will result in an interest liability to the Federal government.</p> <p><i>Recommendation:</i> The Department should emphasize the importance of being in compliance with the Treasury-State Agreement and its cash management policy. The Department should consider revising policies to obtain better drawdown estimates and implement procedures to better monitor cash balances. Additionally, supporting documentation should be maintained for all draws of federal funds.</p> <p><i>Agency Response:</i> The Department concurs with the finding. DHHS Controller's Office Procedure GA008 has been revised to include specific language as to how the estimate will be determined concerning the drawdown of federal funds for the EDS checkwrites and has been approved with an effective date of March 16, 2005. We have also contacted the Office of the State Controller (OSC) and have asked that the language be incorporated into the Treasury State Agreement (TSA). OSC staff indicated that the TSA draft will be submitted to FMS by April 30th for FY 2005-06 and will include the updated language in our procedure.</p>
04-SA-68	<p data-bbox="315 1575 412 1600"><u>Eligibility:</u></p> <p data-bbox="342 1619 461 1669">Reportable Condition</p> <p data-bbox="537 1575 1182 1600"><u>Documentation Lacking in County Medicaid Case Files</u></p> <p data-bbox="537 1638 1468 1818">In North Carolina, each county determines eligibility for Medicaid benefits. The CPAs performing the county audits tested 2,883 case files for Medicaid recipients and found deficiencies in two cases. These files did not contain the re-determination dates. Program regulations require the proper completion of a re-determination form including proper signatures and dates that show the certification period or when the recipient is eligible for benefits.</p> <p data-bbox="537 1852 1468 1877">If the dates are not included on the re-determination form, then it is difficult to</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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>ensure when the person was eligible to receive services.</p> <p><i>Recommendation:</i> The local government auditor recommended that the county increase the number of case files that are reviewed by the caseworkers' supervisor.</p> <p><i>Agency Response:</i> The county responded that review procedures would be improved to reduce the instance of incomplete documentation. The Division of Medical Assistance appreciates the acknowledgement from the Office of the State Auditor that the CPA's performing the county audits found deficiencies in only two cases. We are very pleased with the 99.93% accuracy rate and believe that this extraordinarily high rate is a tribute to the staff in the 100 county departments of social services and State Division of Social Services that handled over 1.5 million cases in SFY 2004.</p>
04-SA-69	<p>Special Tests and Provisions:</p> <p>Reportable Condition</p>	<p><u>Internal Control Weaknesses Over Suspected Fraud and Abuse Investigations and Ineffective Recipient Verification of Receipt of Medicaid Services</u></p> <p>In our prior year audit, we noted a number of weaknesses with internal controls over investigations involving suspected fraud, abuse, and payment error cases. 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"> a. The Home Care Review Section and the Payment Error Rate Measurement Section did not have written policies and procedures to provide sufficient guidance and documentation for their investigators. The section chiefs developed desk procedures in January 2004, which were incorporated into formal policies and procedures manuals for investigators in May 2004. b. The Home Care Review Section, Provider Administration Review Section, Pharmacy Review Section, and the Payment Error Rate Measurement Section did not have evidence of review by a section chief on all closed cases. As of late calendar year 2003, section chiefs review all cases, and evidence of this review is on the case tracking form. c. Each section chief maintains his or her own informal process for documenting cases determined not to warrant preliminary investigations. However, this documentation is not summarized or used for tracking or evaluation purposes. Currently each section chief maintains a log and

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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>prepares a monthly summary report of the types of contacts that do not result in opening a case file for investigation.</p> <p>d. Management did not accumulate or report a summary of the fraud, abuse and error cases uncovered and worked by the Program Integrity Section to the Division, other Department of Health and Human Services agencies with a need to know, or to senior Department officials. In June 2004, a communication policy was implemented that requires Investigative Unit supervisors to prepare quarterly written reports for the assistant director of Program Integrity and which provides guidance on communicating findings to the appropriate management personnel. However, the process did not begin until after close of State fiscal year 2004.</p> <p>e. Although written notice is provided each month to a sample of recipients as required by 42 CFR section 433.116, recipients were asked to return the Recipient Explanation of Medicaid Benefits (REOMB) form only if there was an error. Returned REOMBs were discarded if deemed not questionable. Subsequent to year-end, the REOMB was updated to request that all forms be returned whether or not there was an error.</p> <p>The State Plan and 42 CFR sections 455.13 through 455.21 and 455.23 require that the Division maintain methods, criteria, and procedures for prevention and control of program fraud and abuse. Section 10 NCAC 26G.0103 further states that the Division shall develop, implement and maintain methods and procedures for preventing, detecting, investigating, reviewing, hearing, referring, reporting, and disposing of cases involving fraud, abuse, error, over utilization or the use of medically unnecessary or medically inappropriate services. It also indicates that the Division should have methods and criteria for identifying suspected fraud cases.</p> <p>The inadequacy of written policies, procedures, and case documentation standards may result in incomplete and inadequate case investigations, incomplete and/or undocumented claim and program reviews, and improper conclusions. In addition, the lack of evidence of supervisory reviews and the failure to document and communicate findings to upper management may hinder the agency's ability to prevent fraud and abuse in the Medicaid Program.</p> <p><i>Recommendation:</i> Management has taken action to address many of the issues, but we recommend that management continue the process of developing and updating formal written policies and procedures. Management should continue to expand and enhance internal controls to ensure the effectiveness and efficiency of operations and compliance with applicable laws</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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>and regulations.</p> <p><i>Agency Response:</i> The Division of Medical Assistance (DMA) appreciates the acknowledgement from the Office of the State Auditor that significant action has been taken to correct weaknesses with regard to internal controls involving review of fraud and abuse cases. The Division's Program Integrity (PI) organization constantly seeks to improve internal controls to ensure more efficient operations and compliance with laws and regulations, and continues to be recognized by CMS as a model program.</p> <p>DMA agrees with the finding that the Home Care Review Section and Payment Error Rate Measurement Section did not have written policies and procedures in place during most of the audit period such that its investigators received sufficient guidance in the conduct of their investigations. It should be noted that all units in PI have completed and implemented formal policy and procedure manuals during May 2004. PI staff now use these procedure manuals to guide them in investigative work of fraud and abuse cases, case closure and the appeals process. These procedure manuals are updated as necessary when work procedures change.</p> <p>DMA agrees with the finding that the Home Care Review Section, Provider Administration Review Section, Pharmacy Review Section and the Payment Error Rate Measurement Section could not demonstrate that closed cases had been reviewed by a Section Chief prior to case closure during the first half of the period audited. During late calendar year 2003 (and subsequently), potential closed cases are reviewed by Section Chiefs prior to closure. Evidence of that review includes the Section Chief signature and date on the case tracking form which is part of the permanent case file.</p> <p>DMA agrees with the finding that during the audit period, Section Chiefs maintained their own informal processes for tracking telephone complaint cases. Procedures have been implemented such that, presently, each Section Chief maintains a monthly log of telephone complaints received. Complaints not opened as cases are documented and sent to the PI Assistant Director each month for subsequent review.</p> <p>DMA agrees with the finding that management did not accumulate and report a summary of the fraud, abuse, and error cases uncovered to the Division or other senior Division officials. A new communications policy was implemented in Program Integrity during June 2004. Presently, identified issues/problems that need follow up by another section of DMA or another DHHS agency are documented and tracked by each unit within PI. A memorandum documenting the issue and a suggested corrective action is submitted by each Section</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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
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Chief and approved by the Assistant Director. Each quarter these communications are summarized and reported to the Assistant Director for distribution to the Division's Senior management team. Quarterly reports have been completed for July 2004, October 2004 and January 2005.

DMA also acknowledges that the previous Recipient Explanation of Medicaid Benefits (REOMB) was not easily understood by the typical recipient. A modified and improved REOMB letter has been developed, and the revised form was first mailed to recipients in July 2004. The letter was modified asking the recipient to return the letter to PI regardless of whether the recipient noted an error. Of the 400 mailings per month, Provider Administrative Review Section (PARS) has received the following responses:

<u>Run Month</u>	<u>Number of Returns</u>	<u>Errors Identified/Cases Opened</u>
7/2004	92	0
8/2004	139	0
9/2004	107	0
10/2004	139	0
11/2004	118	0
12/2004	146	0
1/2005	128	0
2/2005	49	0
3/2005	None recorded yet	0

PARS staff has met, and will continue to meet, with ACS in the development of the REOMB process and other tools for the new MMIS system, NC Leads. It is intended to further improve the REOMB letter and the ACS version of the letter will have a look and language that is easier for the average recipient to understand. In addition, the REOMB case management process has been strengthened through development and implementation of a PARS procedure Manual which documents the procedures to be followed by staff at both DMA

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, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
		and at the fiscal intermediary.
04-SA-70	Special Tests and Provisions:	<u>Inpatient Hospital and Long-Term Care Facility Audits Were Not Completed</u>
	Material Weakness	The Division failed to perform for fiscal year 2003 any inpatient hospital cost audits of facilities that provided inpatient hospital services. Total inpatient hospital care expenditures for non-State owned facilities and for State owned/operated facilities were \$907 million and \$447 million, respectively. In addition, the Division did not complete the required long-term care facility audits on 13 of the seventeen 2002 hospital based nursing facility cost reports. Total payments made to these 13 facilities in State fiscal year 2002 were \$13.5 million.
	Material Noncompliance	Audits are performed to ensure that the cost reports support the rates facilities use for cost reimbursement. Failure to perform inpatient hospital and long-term care facility audits may result in the establishment of rates that under or over reimburse Medicaid providers. Management failed to plan for and ensure the performance of periodic cost audits of non-State owned inpatient hospital facilities. Inadequate staffing in the Division's audit section precluded the completion of the hospital based nursing facility and State owned facility cost audits.
		In accordance with 42 CFR section 447.253(g), Medicaid agencies must provide for periodic audits of the financial and statistical records of participating providers that provided inpatient hospital services. The North Carolina State Plan required all cost reports of long-term care facilities to be audited within 180 days of the date the cost report was filed or within 180 days of December 31 of the fiscal year to which the report applied, whichever is later. As of October 1, 2003, the State Plan requirement for audit of nursing facility cost reports was amended to expand the 180-day requirement for an audit to one year.
		The Division has contracted with two vendors to perform various types of audits on hospital inpatient services.
		<i>Recommendation:</i> The Division should enhance controls to ensure that

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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>inpatient hospital audits are performed on a periodic basis and that required long-term care facility cost report audits are completed on a timely basis. The Division should ensure that its audit section is adequately staffed and has the resources to complete the required audits or should expand its vendor contracts to fulfill its audit requirements.</p> <p><i>Agency Response:</i> The North Carolina State Plan does not speak to audits of non-state owned inpatient hospitals, and the governing regulation for audits of non-state owned inpatient hospitals - 42 CFR 447.253(g) - states only that periodic financial and statistical audits must be performed on participating providers. There is no requirement that audits be conducted within a particular period or with any particular frequency.</p> <p>With regard to periodic audits, DMA executed a contract with an audit firm, Clifton Gunderson, LLP, in January 2004 to perform audits. The scope of this contract includes annual audits on numerous provider types, including audits on all state owned/operated hospitals, teaching hospitals, and 40 non-state owned/operated inpatient hospitals. Review of the 40 non-state owned/operated audits began with the provider's fiscal year end 2003 cost report. These reviews consist of an annual field audit of inpatient and outpatient costs for the ten hospitals identified as having the highest Medicaid revenue and annual desk audits of inpatient costs for the remaining 30 hospitals. For the first year of the contract, Clifton Gunderson is scheduled to complete 40 audits by June 30, 2005.</p> <p>DMA concurs with the finding regarding 13 FYE 2002 hospital based nursing facility cost reports. Desk audits for these cost reports had not been completed as of SFY ended 6/30/2004. To address the completion of timely audits of nursing facility cost reports, the Division has taken a multi-fold approach. First, six of the thirteen outstanding audits were completed by March 23, 2005, and an additional six will be completed by May 31, 2005. On the remaining audit, the provider has failed to furnish required documentation and DMA has penalized the provider. Second, the State Plan was amended and approved by CMS in 2004 to extend the audit timeframe of nursing facility cost reports from 180 days to one year. This change has an effective date of October 1, 2003. Third, DMA continues to take steps to ensure the Audit Section has adequate resources and staffing in place to complete desk reviews of cost reports within mandated timeframes.</p>
04-SA-71	<p>Special Tests and Provisions:</p> <p>Material</p> <p><u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u></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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
Weakness Material Noncompliance	<p>The Division of Medical Assistance failed to collect all required information from provider-applicants when they were enrolled into the Medicaid program and collected federal matching funds for these providers contrary to what is permitted in the regulations. The Division lacks the type of internal control policies and procedures needed to identify and exclude ineligible providers from participating in the Medicaid program.</p> <p><u>Required Information Not Collected at Enrollment of Providers</u></p> <p>We reviewed 71 different types of provider enrollment packages to determine whether the Division requested the required disclosures at enrollment of providers into the Medicaid program. Each enrollment packet was tailored to the type of provider and various forms were included in each packet. The results of this test work revealed that not all disclosures required by 42 CFR sections 455.104 through 455.106 are being requested. The enrollment packages for 42 out of the 71 types of providers did not require the provider-applicant to disclose the name and address of each person who has ownership or controlling interest, or who is an agent or managing employee, of the provider or to disclose related party arrangements. These 42 types of providers were paid an estimated \$3.29 billion this fiscal year, including matching federal funds, despite 42 CFR section 455.104 which requires that a provider not be approved if the provider fails to disclose ownership and which states that federal match is not available for payments to providers that fail to disclose the required information.</p> <p><u>System of Enrollment of Providers Has Design Flaws</u></p> <p>A review of the Division's system for enrolling providers, which includes all providers other than practitioners, revealed several deficiencies.</p> <ul style="list-style-type: none"> As previously discussed, the Division failed to collect ownership and controlling interest information from provider-applicants. Additionally, it does not require providers to disclose related party arrangements or whether they had ever been convicted of a criminal offense, as required by 42 CFR part 455, and does not require from all providers an application for enrollment into the program. The Division does not require providers to periodically re-enroll in order to detect changes in eligibility status. The Division requests a copy of the provider's license, but does not verify with the appropriate licensing organizations/boards that the license is valid.

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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> The Division does not conduct background checks on providers before admission to the program to ensure ineligible providers are not admitted. <p>Also, the Division has not conducted any monitoring of the contractor responsible for the enrollment of practitioners to ensure compliance with its contract and to ensure that the enrollment process the contractor uses complies with rules and regulations.</p> <p>These inadequate controls increase the risk of improper payments to ineligible providers or payments not adequately documented or evidencing compliance with the regulations. For instance, in testing a sample of 30 provider files for required disclosures, our testing revealed 11 instances of failure by providers to supply disclosures related to ownership and controlling interest and convictions for a criminal offense.</p> <p>The lack of adequate internal control policies and procedures increases the risk that Medicaid funds will be paid to unqualified or unscrupulous providers.</p> <p>These deficiencies were also identified in the prior year audit. During the current fiscal year, the Division began a project to make enhancements to the provider enrollment process. This included revision to the application to obtain the necessary disclosures and to have a standard application for all providers. The Division has begun to develop procedures for sharing information internally and with agencies that have licensure or enrollment responsibilities to prevent unacceptable providers from enrolling in Medicaid. A procedure to re-enroll providers is being developed. However, as of June 30, 2004, these proposed procedures and enhancements have not been implemented.</p> <p><i>Recommendation:</i> Management should design and implement adequate internal controls to provide reasonable assurance ineligible medical providers are excluded from participation in the Medicaid program. This should include a review of the application and forms included in the provider enrollment packages. Management should continue to work to implement a standard application to be completed by all providers to ensure that all of the disclosures required by 42 CFR part 455 are provided. Management should re-enroll providers on a regularly scheduled basis, should consider performing criminal background checks, and should verify the validity of provider licenses.</p> <p>Management should also monitor the contractor responsible for the enrollment of practitioners to ensure the contractor's compliance with required laws and regulations related to practitioner enrollment.</p> <p><i>Agency Response:</i> The Division of Medical Assistance (DMA) appreciates the</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, 2004

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>acknowledgement from the Office of the State Auditor that it has taken significant corrective actions to improve the provider enrollment procedures. Enrollment procedures are being modified to address the deficiencies noted. For example, physician enrollments are no longer processed by Blue Cross Blue Shield as DMA has brought this enrollment activity in-house. In addition, a revised application and agreement were developed and made available to these type providers on the DMA website during December 2004. These new forms require full disclosure by the provider applicant, including disclosure of ownership information. As of January 2005, these new forms are being utilized for all new enrollments and re-enrollments.</p> <p>Additionally, DMA has contracted with a vendor to verify licensure, perform criminal background checks and review for possible OIG sanctions before providers are enrolled. For group practices, criminal background checks and reviews for possible OIG sanctions are conducted on all individuals with 5% or greater ownership interest in the enrolling provider organization. All organizations and individuals on the OIG Exclusion List have been reviewed and compared to the provider listing for the last couple of years on a monthly basis.</p> <p>DMA continues to develop a fully comprehensive solution for all provider types in conjunction with the development and conversion to the new MMIS system, NCLeads.</p>

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

U. S. Department of Health and Human Services

N. C. Office of the State Controller

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-72	Cash <u>Management:</u> Reportable Condition	<p data-bbox="537 558 1081 590"><u>Federal Interest Liability Computed Incorrectly</u></p> <p data-bbox="537 621 1464 716">The Office of the State Controller calculated an interest liability to the federal government incorrectly. Had our audit not detected the error, the State could have overpaid interest by approximately \$590,000.</p> <p data-bbox="537 747 1464 1083">Pursuant to the Cash Management Improvement Act and the State's agreement with the U.S. Department of the Treasury, the State must refund the amount of interest earned on federal grant money. The spreadsheet used to calculate the interest liability contained a formula error for the Medicaid program, which resulted in a calculated liability of approximately \$3 million rather than the actual liability amount of approximately \$2.4 million. The error was identified by our audit after the Office of the State Controller had submitted the interest liability report to the federal government electronically, but before the signed hard copy of the report was submitted. Consequently, the Office of the State Controller was able to correct the spreadsheet before paying the incorrect amount.</p> <p data-bbox="537 1115 1464 1173"><i>Recommendation:</i> The Office of the State Controller should improve controls over spreadsheet formula changes to prevent future errors.</p> <p data-bbox="537 1205 1464 1419"><i>Agency Response:</i> Corrective action has been taken. The Office of the State Controller has developed a standardized template for the monthly CMIA worksheets. The templates are available on the Office of the State Controller website. Each agency will be required to use the standardized templates. The templates will have password protection on all columns requiring calculations. For the 2004 fiscal year, the calculation error was detected and all reports have been submitted correctly to the US Treasury.</p> <p data-bbox="537 1451 1065 1478"><i>Anticipated Completion Date:</i> March 1, 2005.</p>

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

U. S. Department of Homeland Security

N. C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2004

	Type of Finding/ Questioned Costs	Findings and Recommendations
04-SA-73	Allowable Costs/Cost Principles: Reportable Condition	<u>Accounting Records Did Not Identify Federal Expenditures</u> The Public Assistance Grants expenditures were not recorded in the North Carolina Accounting System (NCAS) by funding source. Therefore, the amount of federal funds expended for the program was not readily determinable in the accounting records. See finding 04-SA-26 for a description.
04-SA-74	Allowable Costs/Cost Principles: Reportable Condition	<u>Documentation Not Maintained to Support Proper Access to the North Carolina Accounting System</u> The Department did not have adequate procedures to ensure that proper access rights were given to employees and that access rights were removed for separated employees. See finding 04-SA-27 for a description.
04-SA-75	Cash Management: Reportable Condition	<u>Federal Funds Not Drawn Down in Accordance With Agreement</u> The Department did not have adequate controls in place to ensure that drawdowns were made in accordance with the <i>Cash Management Improvement Act</i> (CMIA) Agreement. See finding 04-SA-28 for a description.
04-SA-76	Reporting: Reportable Condition	<u>Public Assistance Grants Progress Reports Not Supported by Adequate Documentation</u> The Department did not consistently follow prescribed procedures when preparing the Quarterly Progress Reports required by the Federal Emergency Management Agency (FEMA). See finding 04-SA-30 for a description.

Summary of Findings and Questioned Costs

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

For the Fiscal Year Ended June 30, 2004

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Agriculture:	10.557	04-SA-1	Improper Access to Computer Systems	\$ <u>0</u>
	10.561	04-SA-2	Fiscal Monitoring Not Performed on Nutrition Education Subrecipients	<u>0</u>
			Total Federal Agency	<u>0</u>
				0
U. S. Department of Housing and Urban Development:	14.228	04-SA-3	Improper Access to Computer Systems	
		04-SA-4	Community Development Block Grant Report Contained Inaccurate Data	
		04-SA-5	Monitoring Visits and Closeout Procedures Were Not Performed Timely	<u>0</u>
			Total Federal Agency	<u>0</u>
U. S. Department of Labor:	17.207	04-SA-6	Controls Over Equipment Management Need Improvement	<u>0</u>
	17.225	04-SA-7	Unemployment Insurance Claimants Eligibility Documentation Needs Improvement	
		04-SA-8	Documentation for Federal Unemployment Tax Act Certifications Needs Improvement	<u>0</u>
	17.245	04-SA-9	Errors Found in Benefit Payments for Trade Readjustment Assistance	8,679
		04-SA-10	Trade Adjustment Assistance Participant Eligibility Documentation Was Incomplete	<u>8,679</u>
	17.258	04-SA-11	Improper Access to Computer Systems	
		04-SA-12	Federal Financial Reports Not Reviewed for the Workforce Investment Act Program	<u>0</u>
	17.259	04-SA-13	Improper Access to Computer Systems	
		04-SA-14	Federal Financial Reports Not Reviewed for the Workforce Investment Act Program	<u>0</u>
				0

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

For the Fiscal Year Ended June 30, 2004

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Labor: (continued)	17.260	04-SA-15 04-SA-16	Improper Access to Computer Systems Federal Financial Reports Not Reviewed for the Workforce Investment Act Program	
				<u>0</u>
			Total Federal Agency	<u>8,679</u>
U. S. Department of Transportation:	20.205	04-SA-17 04-SA-18	Funds Transferred Without Equitable Distribution to the Federal Government Testing Standards Not Met in Accordance With Quality Assurance Program	
				<u>0</u>
			Total Federal Agency	<u>0</u>
U. S. Environmental Protection Agency:	66.458	04-SA-19 04-SA-20 04-SA-21	Weaknesses in Review Procedures Over Cash Disbursements Cash Disbursements Control Procedures Not Consistently Performed Weaknesses in Controls Over Cash Receipts	
				<u>0</u>
	66.468	04-SA-22 04-SA-23 04-SA-24	Weaknesses in Review Procedures Over Cash Disbursements Cash Disbursements Control Procedures Not Consistently Performed Weaknesses in Controls Over Cash Receipts	
				<u>0</u>
			Total Federal Agency	<u>0</u>
Federal Emergency Management Agency:	83.544	04-SA-25 04-SA-26 04-SA-27 04-SA-28 04-SA-29 04-SA-30	Costs Paid Without Prior Approval Accounting Records Did Not Identify Federal Expenditures Documentation Not Maintained to Support Proper Access to the North Carolina Accounting System Federal Funds Not Drawn Down in Accordance With Agreement Required Debarment Certifications Not Obtained Public Assistance Grants Progress Reports Not Supported by Adequate Documentation	757,370

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

For the Fiscal Year Ended June 30, 2004

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
Federal Emergency Management Agency: (continued)		04-SA-31	Tracking System of Subrecipient Audit Reports Was Incomplete	
				<u>757,370</u>
			Total Federal Agency	<u>757,370</u>
U. S. Department of Education:	84.010	04-SA-32	Internal Control Over the Comparability Reviews Needs Improvement	<u>0</u>
	84.048	04-SA-33	Salaries Charged to Vocational Education (CFDA 84.048) Are Not Supported by Time Records	
		04-SA-34	Weaknesses Noted in Program Change Control Procedures	
		04-SA-35	Cash Disbursement Control Procedures Not Consistently Performed	6,125
				<u>6,125</u>
	84.126	04-SA-36	Basic Support Claims Not Properly Paid	37,727
		04-SA-37	Improper Access to Computer Systems	
		04-SA-38	Basic Support Claims Were Not Properly Paid	15,752
		04-SA-39	Basic Support Claims Were Not Properly Paid	
		04-SA-40	Control Weaknesses Over Determination and Documentation of Client Eligibility	212
		04-SA-41	Inadequate Documentation and Failure to Reconcile Fixed Assets	
		04-SA-42	Controls Over Fixed Assets Need Improvement	
		04-SA-43	Maintenance of Effort Not Met	46,278
		04-SA-44	Expenditures Were Made After the Period of Availability Ended	23,429
		04-SA-45	Financial Status and Program Cost Reports Not in Agreement With Accounting Records	
				<u>123,398</u>
			Total Federal Agency	<u>129,523</u>
U. S. Department of Health and Human Services:	93.558	04-SA-46	Excessive Cash Balances in the Temporary Assistance for Needy Families Program	
		04-SA-47	Documentation Lacking in TANF Case Files	9,061
		04-SA-48	Subrecipient Monitoring Documents in the Temporary Assistance for Needy Families (TANF) Program Were Not Maintained	

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

For the Fiscal Year Ended June 30, 2004

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Health and Human Services: (continued)		04-SA-49	Monitoring Procedures in the Temporary Assistance for Needy Families Program Contained Weaknesses	9,061
	93.563	04-SA-50	Error in the Statewide Cost Allocation Plan Caused Cost to be Incorrectly Allocated	26,000
		04-SA-51	Fixed Asset Records Incomplete/Inaccurate	
		04-SA-52	Weaknesses in Control Over Physical Inventory of Fixed Assets	
		04-SA-53	Appropriate Action Not Taken in Child Support Cases	
		04-SA-54	Error in Federal Refunds Allocation	26,000
	93.568	04-SA-55	Error in the Division of Central Administration's Cost Allocation	
		04-SA-56	Federal Award Information Provided to Subrecipients Not Sufficient	
		04-SA-57	Subrecipient Monitoring Documents Not Thoroughly Reviewed	0
	93.658	04-SA-58	Ineligible Payments Charged to Foster Care IV-E Program	2,483
		04-SA-59	Errors in the ACF-Title IV-E-1, Foster Care and Adoption Assistance Financial Report	2,483
	93.767	04-SA-60	Documentation Lacking in County State Children's Insurance Program Case Files	
		04-SA-61	Claim Payments Made in Error	292
				292
	93.778	04-SA-62	Final Cost-Settlements Not Performed	
		04-SA-63	Division of Medical Assistance Did Not Make Direct Payments to Providers	
		04-SA-64	Unreimbursed Uninsured Patient Cost or "Super" DSH Payments Were Made to Ineligible Hospitals	17,500,000
		04-SA-65	Claims Payment System Has Weaknesses	162,222
		04-SA-66	The Division Lacks Written Policies and Procedures over Implementation, Review and Reconciliation of Rate Changes	
		04-SA-67	Federal Funds Not Drawn in Accordance With Agreement and Federal Drawdown Estimates Inadequately Documented	
		04-SA-68	Documentation Lacking in County Medicaid Case Files	
		04-SA-69	Internal Control Weaknesses Over Suspected Fraud and Abuse Investigations and Ineffective Recipient Verification of Receipt of Medicaid Services	

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

For the Fiscal Year Ended June 30, 2004

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Health and Human Services: (continued)		04-SA-70	Inpatient Hospital and Long-Term Care Facility Audits Were Not Completed	
		04-SA-71	Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process	
		04-SA-72	Federal Interest Liability Computed Incorrectly	
				<u>17,662,222</u>
			Total Federal Agency	<u>17,700,058</u>
U. S. Department of Homeland Security:	97.036	04-SA-73	Accounting Records Did Not Identify Federal Expenditures	
		04-SA-74	Documentation Not Maintained to Support Proper Access to the North Carolina Accounting System	
		04-SA-75	Federal Funds Not Drawn Down in Accordance With Agreement	
		04-SA-76	Public Assistance Grants Progress Reports Not Supported by Adequate Documentation	
			Total Federal Agency	<u>0</u>
			Total Federal Agency	<u>0</u>
Total Questioned Costs				\$ <u>18,595,630</u>

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

For the Fiscal Year Ended June 30, 2004

State Agency	Finding	Finding Numbers	Questioned Costs
Commerce:	1 Community Development Block Grant Report Contained Inaccurate Data	04-SA-4	\$
	2 Federal Financial Reports Not Reviewed for the Workforce Investment Act Program	04-SA-12, 04-SA-14, 04-SA-16	
	3 Improper Access to Computer Systems	04-SA-3, 04-SA-11, 04-SA-13, 04-SA-15	
	4 Monitoring Visits and Closeout Procedures Were Not Performed Timely	04-SA-5	
			Total State Agency 0
Community College System:	5 Weaknesses Noted in Program Change Control Procedures	04-SA-34	
			Total State Agency 0
Correction:	6 Funds Transferred Without Equitable Distribution to the Federal Government	04-SA-17	
			Total State Agency 0
Crime Control and Public Safety:	7 Accounting Records Did Not Identify Federal Expenditures	04-SA-26, 04-SA-73	
	8 Costs Paid Without Prior Approval	04-SA-25	757,370
	9 Documentation Not Maintained to Support Proper Access to the North Carolina Accounting System	04-SA-27, 04-SA-74	
	10 Federal Funds Not Drawn Down in Accordance With Agreement	04-SA-28, 04-SA-75	
	11 Public Assistance Grants Progress Reports Not Supported by Adequate Documentation	04-SA-30, 04-SA-76	
	12 Required Debarment Certifications Not Obtained	04-SA-29	
	13 Tracking System of Subrecipient Audit Reports Was Incomplete	04-SA-31	
			Total State Agency 757,370
Durham Technical Community College:	14 Salaries Charged to Vocational Education (CFDA 84.048) Are Not Supported by Time Records	04-SA-33	
			Total State Agency 0

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

For the Fiscal Year Ended June 30, 2004

State Agency	Finding	Finding Numbers	Questioned Costs
Employment Security Commission:	15 Controls Over Equipment Management Need Improvement	04-SA-6	
	16 Documentation for Federal Unemployment Tax Act Certifications Needs Improvement	04-SA-8	
	17 Errors Found in Benefit Payments for Trade Readjustment Assistance	04-SA-9	8,679
	18 Trade Adjustment Assistance Participant Eligibility Documentation Was Incomplete	04-SA-10	
	19 Unemployment Insurance Claimants Eligibility Documentation Needs Improvement	04-SA-7	
		Total State Agency	<u>8,679</u>
Environment and Natural Resources:	20 Cash Disbursements Control Procedures Not Consistently Performed	04-FS-9, 04-SA-20, 04-SA-23	
	21 Weaknesses in Controls Over Cash Receipts	04-FS-7, 04-SA-21, 04-SA-24	
	22 Weaknesses in Review Procedures Over Cash Disbursements	04-FS-8, 04-SA-19, 04-SA-22	
		Total State Agency	<u>0</u>
Health and Human Services:	23 Appropriate Action Not Taken in Child Support Cases	04-SA-53	
	24 Basic Support Claims Not Properly Paid	04-SA-36	37,727
	25 Basic Support Claims Were Not Properly Paid	04-SA-38	15,752
	26 Basic Support Claims Were Not Properly Paid	04-SA-39	
	27 Cash Disbursement Control Procedures Not Always Performed	04-FS-11	
	28 Claims Payment System Has Weaknesses	04-FS-16, 04-SA-65	162,222
	29 Control Weaknesses Over Determination and Documentation of Client Eligibility	04-SA-40	212
	30 Controls Over Fixed Assets Need Improvement	04-SA-42	
	31 Division of Medical Assistance Did Not Make Direct Payments to Providers	04-SA-63	
	32 Documentation Lacking in County Medicaid Case Files	04-SA-68	
	33 Documentation Lacking in County State Children's Insurance Program Case Files	04-SA-60	
	34 Documentation Lacking in TANF Case Files	04-SA-47	9,061
	35 Error in the Division of Central Administration's Cost Allocation	04-SA-55	
	36 Error in the Statewide Cost Allocation Plan Caused Cost to be Incorrectly Allocated	04-SA-50	26,000
	37 Errors in the ACF-Title IV-E-1, Foster Care and Adoption Assistance Financial Report	04-SA-59	
	38 Excessive Cash Balances in the Temporary Assistance for Needy Families Program	04-SA-46	

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

For the Fiscal Year Ended June 30, 2004

State Agency	Finding	Finding Numbers	Questioned Costs
Health and Human Services: (continued)			
	39 Expenditures Were Made After the Period of Availability Ended	04-SA-44	23,429
	40 Federal Award Information Provided to Subrecipients Not Sufficient	04-SA-56	
	41 Federal Funds Not Drawn in Accordance With Agreement and Federal Drawdown Estimates Inadequately Documented	04-SA-67	
	42 Final Cost-Settlements Not Performed	04-FS-14, 04-SA-62	
	43 Financial Status and Program Cost Reports Not in Agreement With Accounting Records	04-SA-45	
	44 Fiscal Monitoring Not Performed on Nutrition Education Subrecipients	04-SA-2	
	45 Fixed Asset Records Incomplete/Inaccurate	04-SA-51	
	46 Improper Access to Computer System	04-FS-13	
	47 Improper Access to Computer Systems	04-FS-12, 04-SA-1	
	48 Improper Access to Computer Systems	04-FS-18, 04-SA-37	
	49 Inadequate Documentation and Failure to Reconcile Fixed Assets	04-SA-41	
	50 Ineligible Payments Charged to Foster Care IV-E Program	04-SA-58	2,483
	51 Inpatient Hospital and Long-Term Care Facility Audits Were Not Completed	04-SA-70	
	52 Internal Control Weaknesses Over Accounts Receivable	04-FS-10	
	53 Internal Control Weaknesses Over Suspected Fraud and Abuse Investigations and Ineffective Recipient Verification of Receipt of Medicaid Services	04-SA-69	
	54 Maintenance of Effort Not Met	04-SA-43	46,278
	55 Monitoring Procedures in the Temporary Assistance for Needy Families Program Contained Weaknesses	04-SA-49	
	56 Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process	04-SA-71	
	57 Subrecipient Monitoring Documents in the Temporary Assistance for Needy Families (TANF) Program Were Not Maintained	04-SA-48	
	58 Subrecipient Monitoring Documents Not Thoroughly Reviewed	04-SA-57	
	59 The Division Lacks Written Policies and Procedures Over Implementation, Review and Reconciliation of Rate Changes	04-FS-17, 04-SA-66	
	60 Unreimbursed Uninsured Patient Cost or "Super" DSH Payments Were Made to Ineligible Hospitals	04-FS-15, 04-SA-64	17,500,000
	61 Weaknesses in Control Over Physical Inventory of Fixed Assets	04-SA-52	
		Total State Agency	<u>17,823,164</u>

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

For the Fiscal Year Ended June 30, 2004

State Agency	Finding	Finding Numbers	Questioned Costs
Office of Information Technology Services:	62 Error in Federal Refunds Allocation	04-SA-54	<div>Total State Agency</div> <div>0</div>
Office of the State Controller:	63 Federal Interest Liability Computed Incorrectly	04-SA-72	<div>Total State Agency</div> <div>0</div>
Public Instruction:	64 Cash Disbursement Control Procedures Not Consistently Performed	04-SA-35	6,125
	65 Internal Control Over the Comparability Reviews Needs Improvement	04-SA-32	<div>Total State Agency</div> <div>6,125</div>
State Treasurer:	66 Financial Statement Disclosures Contained Deficiencies	04-FS-2	
	67 Retirement Benefits Computed Incorrectly	04-FS-1	<div>Total State Agency</div> <div>0</div>
Teachers' and State Employees' Comprehensive Major Medical Plan:	68 Claim Payments Made in Error	04-FS-20, 04-SA-61	<div>292</div> <div>Total State Agency</div> <div>292</div>
Transportation:	69 Land Balances Not Verified	04-FS-6	
	70 Receivable From Federal Government Not Recorded	04-FS-4	
	71 Schedule of Expenditures of Federal Awards Was Misstated	04-FS-3	
	72 Testing Standards Not Met in Accordance With Quality Assurance Program	04-SA-18	
	73 Year-end Financial Reporting Process Did Not Identify All Liabilities	04-FS-5	<div>Total State Agency</div> <div>0</div>

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

For the Fiscal Year Ended June 30, 2004

State Agency	Finding	Finding Numbers	Questioned Costs
University of North Carolina at Chapel Hill:	74 Noncompliance with the Daily Deposit and Reporting Law	04-FS-19	
		Total State Agency	<u>0</u>
	Total Questioned Costs		\$ <u><u>18,595,630</u></u>

AUDITEE'S SECTION

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004**

**Prepared by
Office of the State Controller**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
AGEC	27,572,957	Aging Cluster
BEDC	160,763	Bilingual Education Cluster
CCDF	274,809,206	CCDF Cluster
CDBG	99,188	CDBG - Entitlement and (HUD-Administered) Small Cities Cluster
CHCC	1,218,826	Consolidated Health Centers Cluster
CHNC	268,313,273	Child Nutrition Cluster
DISI	47,849,984	Disability Insurance/SSI Cluster
EFAC	13,068,798	Emergency Food Assistance Cluster
EMPS	35,915,458	Employment Services Cluster
F&WC	9,378,817	Fish and Wildlife Cluster
FDST	786,858,957	Food Stamp Cluster
FEDT	1,137,177	Federal Transit Cluster
FGSC	1,291,917	Foster Grandparent/Senior Companion Cluster
HPCC	912,983,413	Highway Planning and Construction Cluster
HWSC	11,162,271	Highway Safety Cluster
MEDC	5,280,553,663	Medicaid Cluster
NAET	207,039	Native American Employment and Training Cluster
PWED	432,000	Public Works and Economic Development Cluster
RD	595,514,520	Research and Development
SFAC	681,886,820	Student Financial Assistance Cluster
SPED	233,286,630	Special Education Cluster
TRIO	17,100,749	TRIO Cluster
WIAC	110,981,324	WIA Cluster
10	3,451,730	U.S. Department of Agriculture
10.001	80,486	Agricultural Research - Basic and Applied Research
10.025	1,854,797	Plant and Animal Disease, Pest Control, and Animal Care
10.153	124,587	Market News
10.156	12,500	Federal-State Marketing Improvement Program
10.162	20,400	Inspection Grading and Standardization
10.200	2,967	Grants for Agricultural Research, Special Research Grants
10.202	37,326	Cooperative Forestry Research
10.203	328,326	Payments to Agricultural Experiment Stations Under the Hatch Act
10.206	140,684	Grants for Agricultural Research - Competitive Research Grants
10.216	236,783	1890 Institution Capacity Building Grants
10.217	163,585	Higher Education Challenge Grants
10.220	20,000	Higher Education Multicultural Scholars Program
10.250	280,190	Agricultural and Rural Economic Research
10.302	9,600	Initiative for Future Agriculture and Food Systems
10.304	140,526	Homeland Security - Agricultural
10.443	336	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers
10.475	3,072,319	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
10.500	2,267,059	Cooperative Extension Service
10.550	33,168,645	Food Donation
10.557	124,721,905	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	73,657,927	Child and Adult Care Food Program
10.560	4,601,199	State Administrative Expenses for Child Nutrition
10.565	362,324	Commodity Supplemental Food Program
10.567	294,676	Food Distribution Program on Indian Reservations
10.572	229,047	WIC Farmers' Market Nutrition Program (FMNP)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
10.574	198,952	Team Nutrition Grants
10.576	44,253	Senior Farmers Market Nutrition Program
10.580	76,756	Food Stamp Program Research Grants to Improve Access through New Technology and Partnerships
10.652	72,578	Forestry Research
10.664	3,612,758	Cooperative Forestry Assistance
10.677	58,405	Forest Land Enhancement Program
10.855	13,606	Distance Learning and Telemedicine Loans and Grants
10.914	163,280	Wildlife Habitat Incentive Program
10.960	635,316	Technical Agricultural Assistance
10.962	34,527	International Training - Foreign Participant
11	30,538	U.S. Department of Commerce
11.303	96,588	Economic Development - Technical Assistance
11.400	195,286	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)
11.417	2,581	Sea Grant Support
11.427	34,020	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program
11.431	67,893	Climate and Atmospheric Research
11.432	14,577	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes
11.433	6,559	Marine Fisheries Initiative
11.441	44,800	Regional Fishery Management Councils
11.450	2,016,989	Integrated Flood Observing and Warning System (IFLOWS)
11.472	50,000	Unallied Science Program
11.477	616,094	Fisheries Disaster Relief
11.478	15,418	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program
11.481	122,435	Educational Partnership Program
11.552	127,162	Technology Opportunities Program
11.601	42,002	Calibration Program
11.603	5,631	National Standard Reference Data System
11.609	51,977	Measurement and Engineering Research and Standards
11.611	2,191,411	Manufacturing Extension Partnership
11.612	5,255	Advanced Technology Program
12	810,918	U.S. Department of Defense
12.002	57,969	Procurement Technical Assistance for Business Firms
12.300	5,659,904	Basic and Applied Scientific Research
12.400	1,713,402	Military Construction, National Guard
12.401	10,632,685	National Guard Military Operations and Maintenance (O & M) Projects
12.420	350,023	Military Medical Research and Development
12.431	2,817,299	Basic Scientific Research
12.609	15,902	Selected Reserve Educational Assistance Program
12.610	5,224	Joint Land Use Studies
12.630	3,388	Basic, Applied, and Advanced Research in Science and Engineering
12.800	416,013	Air Force Defense Research Sciences Program
12.901	393,807	Mathematical Sciences Grants Program
12.910	5,542,228	Research and Technology Development
14	1,837,152	U.S. Department of Housing and Urban Development
14.156	3,440,755	Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation
14.169	53,023	Housing Counseling Assistance Program
14.171	140,094	Manufactured Home Construction and Safety Standards
14.228	48,668,144	Community Development Block Grants/State's Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
14.231	2,325,266	Emergency Shelter Grants Program
14.237	493,328	Historically Black Colleges and Universities Program
14.241	1,115,517	Housing Opportunities for Persons with AIDS
14.243	194,611	Opportunities for Youth - Youthbuild Program
14.246	541,256	Community Development Block Grants/Brownfields Economic Development Initiative
14.401	361,117	Fair Housing Assistance Program - State and Local
14.511	107,124	Community Outreach Partnership Center Program
14.512	98,259	Community Development Work-Study Program
14.900	39,294	Lead-Based Paint Hazard Control in Privately Owned Housing
15	503,692	U.S. Department of the Interior
15.608	3,274	Fish and Wildlife Management Assistance
15.612	2,737,189	Endangered Species Conservation
15.615	103,532	Cooperative Endangered Species Conservation Fund
15.616	12,952	Clean Vessel Act
15.617	5,000	Wildlife Conservation and Appreciation
15.622	100,000	Sportfishing and Boating Safety Act
15.623	498,429	North American Wetlands Conservation Fund
15.625	383,723	Wildlife Conservation and Restoration
15.631	25,000	Partners for Fish and Wildlife
15.632	66,353	Conservative Grants Private Stewardship for Imperiled Species
15.634	676,369	State Wildlife Grants
15.808	70,654	U.S. Geological Survey: Research and Data Acquisition
15.904	600,175	Historic Preservation Fund Grants-In-Aid
15.916	2,170,019	Outdoor Recreation - Acquisition, Development and Planning
15.921	673	Rivers, Trails and Conservation Assistance
15.923	37,720	National Center for Preservation Technology and Training
15.924	592,156	Historically Black Colleges and Universities Preservation Initiative
16	1,694,860	U.S. Department of Justice
16.004	215,000	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training
16.007	153,256	State Domestic Preparedness Equipment Support Program
16.203	13,335	Sex Offender Management Discretionary Grant
16.500	1,017,200	Law Enforcement Assistance
16.523	3,642,800	Juvenile Accountability Incentive Block Grants
16.525	36,398	Grants to Reduce Violent Crimes Against Women on Campus
16.540	1,610,202	Juvenile Justice and Delinquency Prevention - Allocation to States
16.548	659,957	Title V - Delinquency Prevention Program
16.549	315,493	Part E - State Challenge Activities
16.550	798,658	State Justice Statistics Program for Statistical Analysis Centers
16.560	265,112	National Institute of Justice Research, Evaluation, and Development Project Grants
16.564	106,242	Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction
16.572	1,692,998	State Criminal Alien Assistance Program
16.575	10,819,937	Crime Victim Assistance
16.579	14,091,669	Byrne Formula Grant Program
16.580	730,775	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program
16.582	3,253	Crime Victim Assistance/Discretionary Grants
16.585	629	Drug Court Discretionary Grant Program
16.586	8,401,886	Violent Offender Incarceration and Truth in Sentencing Incentive Grants
16.588	2,824,140	Violence Against Women Formula Grants
16.589	355,023	Rural Domestic Violence and Child Victimization Enforcement Grant Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
16.590	182,419	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
16.592	822,593	Local Law Enforcement Block Grants Program
16.593	2,734,363	Residential Substance Abuse Treatment for State Prisoners
16.595	289,026	Executive Office for Weed and Seed
16.607	49,401	Bulletproof Vest Partnership Program
16.609	340,523	Community Prosecution and Project Safe Neighborhoods
16.710	17,708	Public Safety Partnership and Community Policing Grants
16.712	1,291,081	Police Corps
16.727	351,601	Enforcing Underage Drinking Laws Program
17	153,699	U.S. Department of Labor
17.002	2,649,970	Labor Force Statistics
17.005	143,831	Compensation and Working Conditions
17.225	1,441,548,266	Unemployment Insurance
17.235	2,369,725	Senior Community Service Employment Program
17.245	56,111,316	Trade Adjustment Assistance - Workers
17.249	60	Employment Services and Job Training Pilots - Demonstrations and Research
17.255	1,385,445	Workforce Investment Act
17.261	1,075,654	Employment and Training Administration Pilots, Demonstrations and Research Projects
17.262	96,426	Employment and Training Administration Evaluations
17.266	61,319	Work Incentives Grant
17.503	5,486,839	Occupational Safety and Health - State Program
17.504	1,469,553	Consultation Agreements
17.600	117,252	Mine Health and Safety Grants
19.402	7,782	International Visitors Program
19.404	17,339	Professional Development - International Educators/Administrators
19.405	66,334	Educational Partnerships Program
20	175,004	U.S. Department of Transportation
20.005	798,483	Boating Safety Financial Assistance
20.106	17,769,396	Airport Improvement Program
20.215	63,113	Highway Training and Education
20.218	4,399,480	National Motor Carrier Safety
20.219	587,824	Recreational Trails Program
20.312	1,561,519	High Speed Ground Transportation - Next Generation High Speed Rail Program
20.420	142,420	Port Security Grants
20.505	907,901	Federal Transit - Metropolitan Planning Grants
20.509	8,620,760	Formula Grants for Other Than Urbanized Areas
20.516	321,858	Job Access - Reverse Commute
20.700	62,162	Pipeline Safety
20.703	249,583	Interagency Hazardous Materials Public Sector Training and Planning Grants
21	701,543	U.S. Department of the Treasury
21.052	3,661	Alcohol, Tobacco, and Firearms - Training Assistance
21.999	273,718,596	Section 401(B) Jobs and Growth Tax Relief Act
23	2,700	Appalachian Regional Commission
23.011	666,657	Appalachian State Research, Technical Assistance, and Demonstration Projects
30	61,050	Equal Employment Opportunity Commission
39.003	4,436,676	Donation of Federal Surplus Personal Property
39.011	1,031,089	Election Reform Payments
42	236,757	Library of Congress
43	609,219	National Aeronautics and Space Administration
43.001	588,199	Aerospace Education Services Program
43.002	714,535	Technology Transfer

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
45	8,790	National Foundation on the Arts and the Humanities
45.007	737,086	Promotion of the Arts - Partnership Agreements
45.024	9,484	Promotion of the Arts - Grants to Organizations and Individuals
45.025	42,832	Promotion of the Arts - Partnership Agreements
45.026	7,500	Promotion of the Arts - Leadership Initiatives
45.027	160,620	Promotion of the Arts - Challenge America Grants
45.129	1,069	Promotion of the Humanities - Federal/State Partnership
45.149	73,885	Promotion of the Humanities - Division of Preservation and Access
45.160	4,480	Promotion of the Humanities - Fellowships and Stipends
45.161	79,510	Promotion of the Humanities - Research
45.162	18,724	Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development
45.164	10,000	Promotion of the Humanities - Public Programs
45.167	11,579	Promotion of the Humanities - Extending the Reach Grants to Presidentially-Designated Minority Institutions
45.301	22,295	Museum for America Grants
45.303	13,653	Conservation Project Support
45.310	4,751,990	State Library Program
47	1,991,552	National Science Foundation
47.041	1,457,247	Engineering Grants
47.049	1,984,602	Mathematical and Physical Sciences
47.050	167,748	Geosciences
47.070	853,222	Computer and Information Science and Engineering
47.074	1,895,027	Biological Sciences
47.075	346,169	Social, Behavioral, and Economic Sciences
47.076	5,146,778	Education and Human Resources
47.078	50,406	Polar Programs
59	181,293	Small Business Administration
59.005	156,185	Business Development Assistance to Small Business
59.037	2,434,569	Small Business Development Center
62	32,655	Tennessee Valley Authority
64	8,695	U.S. Department of Veterans Affairs
64.005	51,123	Grants to States for Construction of State Home Facilities
64.124	321,335	All-Volunteer Force Educational Assistance
66	83,893	Environmental Protection Agency
66.432	3,168,800	State Public Water System Supervision
66.433	79,141	State Underground Water Source Protection
66.436	5,000	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act
66.454	208,604	Water Quality Management Planning
66.456	513,264	National Estuary Program
66.458	59,544,689	Capitalization Grants for Clean Water State Revolving Funds
66.460	3,958,408	Nonpoint Source Implementation Grants
66.467	11,317	Wastewater Operator Training Grant Program (Technical Assistance)
66.468	25,963,789	Capitalization Grants for Drinking Water State Revolving Funds
66.471	199,643	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs
66.472	309,578	Beach Monitoring and Notification Program Implementation Grants
66.474	161,599	Water Protection Grants to the States
66.500	945,700	Environmental Protection - Consolidated Research
66.600	111,535	Environmental Protection Consolidated Grants - Program Support

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
66.604	19,109	Environmental Justice Hazardous Substances Research Small Grants to Community Groups
66.606	1,181,814	Surveys, Studies, Investigations and Special Purpose Grants
66.607	8,840	Training and Fellowships for the Environmental Protection Agency
66.608	395,353	Environmental Information Exchange Network Grant Program
66.701	72,802	Toxic Substances Compliance Monitoring Cooperative Agreements
66.707	342,921	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals
66.801	2,785,590	Hazardous Waste Management State Program Support
66.802	1,305,131	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements
66.804	202,692	State and Tribal Underground Storage Tanks Program
66.805	2,389,325	Leaking Underground Storage Tank Trust Fund Program
66.808	9,751	Solid Waste Management Assistance
66.950	5,948	Environmental Education and Training Program
66.951	3,436	Environmental Education Grants
81	386,915	U.S. Department of Energy
81.041	3,786,779	State Energy Program
81.042	3,784,192	Weatherization Assistance for Low-Income Persons
81.047	22,635	Pre-Freshman Enrichment
81.049	301,993	Office of Science Financial Assistance Program
81.086	156,305	Conservation Research and Development
81.116	58,644	Science and Engineering Training to Support Diversity-Related Programs
81.117	392,003	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance
81.119	55,200	State Energy Program Special Projects
82	441,066	United States Information Agency
82.010	17,495	College and University Partnerships Program
83	60,581	Federal Emergency Management Agency
83.541	2,415,190	Disaster Unemployment Assistance
83.544	42,501,007	Public Assistance Grants
83.551	5,323	Project Impact: Building Disaster Resistant Communities
83.AAA	506,967	FEMA - Acquisition/Elevation
83.AAA	1,234,993	FEMA - Floyd Supplemental
84	10,930,286	U.S. Department of Education
84.002	15,965,907	Adult Education - State Grant Program
84.010	240,049,815	Title I Grants to Local Educational Agencies
84.011	7,512,035	Migrant Education - State Grant Program
84.013	851,279	Title I Program for Neglected and Delinquent Children
84.016	60,869	Undergraduate International Studies and Foreign Language Programs
84.021	9,777	Overseas - Group Projects Abroad
84.031	17,826,191	Higher Education - Institution Aid
84.037	5,352	Perkins Loan Cancellations
84.048	35,041,945	Vocational Education - Basic Grants to States
84.078	35,010	Special Education - Postsecondary Education Programs for Persons with Disabilities
84.116	470,110	Fund for the Improvement of Postsecondary Education
84.120	727,157	Minority Science and Engineering Improvement
84.126	73,292,661	Rehabilitation Services - Vocational Rehabilitation Grants to States
84.128	106,469	Rehabilitation Services - Service Projects
84.129	228,291	Rehabilitation Long-Term Training
84.133	3,526	National Institute on Disability and Rehabilitation Research
84.141	398,600	Migrant Education - High School Equivalency Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
84.153	2,310	Business and International Education Projects
84.161	265,383	Rehabilitation Services - Client Assistance Program
84.165	5,871	Magnet Schools Assistance
84.169	539,935	Independent Living - State Grants
84.170	23,934	Javits Fellowships
84.177	957,328	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind
84.181	14,557,470	Special Education - Grants for Infants and Families with Disabilities
84.184	374,010	Safe and Drug-Free Schools and Communities - National Programs
84.185	1,124,250	Byrd Honors Scholarships
84.186	10,235,602	Safe and Drug-Free Schools and Communities - State Grants
84.187	1,014,520	Supported Employment Services for Individuals with Severe Disabilities
84.195	423,685	Bilingual Education - Professional Development
84.196	945,560	Education for Homeless Children and Youth
84.200	682,353	Graduate Assistance in Areas of National Need
84.206	201,376	Javits Gifted and Talented Students Education Grant Program
84.213	5,054,246	Even Start - State Educational Agencies
84.214	263,911	Even Start - Migrant Education
84.215	982,853	Fund for the Improvement of Education
84.224	484,729	Assistive Technology
84.240	202,868	Program of Protection and Advocacy of Individual Rights
84.243	3,429,773	Tech-Prep Education
84.265	230,777	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training
84.276	56,693	Goals 2000 - State and Local Education Systemic Improvement Grants
84.281	1,050,075	Eisenhower Professional Development State Grants
84.282	3,035,684	Charter Schools
84.287	10,096,857	Twenty-First Century Community Learning Centers
84.293	21,799	Foreign Language Assistance
84.298	9,485,295	State Grants for Innovative Programs
84.299	360	Indian Education - Special Programs
84.302	1,146,733	Regional Technology in Education Consortia
84.303	628,102	Technology Innovation Challenge Grants
84.305	382,276	Education Research, Development and Dissemination
84.318	11,185,991	Education Technology State Grants
84.319	1,434,273	Educational Technology State Grants
84.323	1,492,513	Special Education - State Program Improvement Grants for Children with Disabilities
84.324	1,755,520	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities
84.325	3,967,377	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities
84.326	663,323	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities
84.330	363,411	Advanced Placement Program
84.331	374,277	Grants to States for Incarcerated Youth Offenders
84.332	7,508,518	Comprehensive School Reform Demonstration
84.334	3,256,372	Gaining Early Awareness and Readiness for Undergraduate Programs
84.335	190,679	Child Care Access Means Parents in School
84.336	1,998,153	Teacher Quality Enhancement Grants
84.338	-570	Reading Excellence
84.339	560,208	Learning Anytime Anywhere Partnerships
84.340	238,379	Class Size Reduction
84.342	1,168,493	Preparing Tomorrow's Teachers to Use Technology

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
84.343	62,306	Assistive Technology - State Grants for Protection and Advocacy
84.346	313,261	Vocational Education - Occupational and Employment Information State Grants
84.348	727,601	Title I Accountability Grants
84.350	788,068	Transition to Teaching
84.352	7,979,091	School Renovation Grants
84.357	4,356,908	Reading First State Grants
84.358	3,646,926	Rural Education
84.365	6,509,538	English Language Acquisition Grants
84.366	3,044,033	Mathematics and Science Partnerships
84.367	62,424,788	Improving Teacher Quality State Grants
84.369	5,753,825	Grants for State Assessments and Related Activities
84.925	148,912	Advanced Certification or Advance Credentialing
84.928	32,052	National Writing Project
89.003	75,450	National Historical Publications and Records Grants
93	559,434	U.S. Department of Health and Human Services
93.003	4,584,412	Public Health and Social Services Emergency Fund
93.004	56,901	Cooperative Agreements to Improve the Health Status of Minority Populations
93.006	192,081	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program
93.032	81,501	Community Services Block Grant - Discretionary Awards
93.041	134,181	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation
93.042	356,144	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals
93.043	566,287	Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services
93.048	460,563	Special Programs for the Aging - Title IV and Title II Discretionary Projects
93.051	308,899	Alzheimer's Disease Demonstration Grants to States
93.052	3,558,340	National Family Caregiver Support
93.104	338,476	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)
93.106	188,533	Minority International Research Training Grant in the Biomedical and Behavioral Sciences
93.110	617,132	Maternal and Child Health Federal Consolidated Programs
93.115	146,448	Biometry and Risk Estimation - Health Risks from Environmental Exposures
93.116	1,887,643	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.121	95,382	Oral Diseases and Disorders Research
93.124	25,721	Nurse Anesthetist Traineeships
93.127	151,177	Emergency Medical Services for Children
93.130	289,864	Primary Care Services - Resource Coordination and Development
93.134	17,654	Grants to Increase Organ Donations
93.136	1,890,744	Injury Prevention and Control Research and State and Community Based Programs
93.138	545,660	Protection and Advocacy for Individuals with Mental Illness
93.150	472,936	Projects for Assistance in Transition from Homelessness (PATH)
93.161	77,674	Health Program for Toxic Substances and Disease Registry
93.165	10,425	Grants for State Loan Repayment
93.173	141,956	Research Related to Deafness and Communication Disorders
93.191	125,172	Allied Health Special Projects
93.197	747,629	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children
93.206	48,498	Human Health Studies - Applied Research and Development
93.211	75,198	Telehealth Network Grants

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.213	37,512	Research and Training in Complementary and Alternative Medicine
93.217	7,827,866	Family Planning - Services
93.226	30,840	Research on Healthcare Costs, Quality and Outcomes
93.230	-51,369	Consolidated Knowledge Development and Application (KD & A) Program
93.234	332	Traumatic Brain Injury - State Demonstration Grant Program
93.235	287,969	Abstinence Education
93.238	38,620	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement
93.241	374,473	State Rural Hospital Flexibility Program
93.242	322,821	Mental Health Research Grants
93.243	139,810	Substance Abuse and Mental Health Services - Projects of Regional and National Significance
93.247	563,345	Advanced Education Nursing Grant Program
93.251	72,933	Universal Newborn Hearing Screening
93.252	471,169	Healthy Community Access Program
93.259	286,294	Rural Access to Emergency Devices Grant
93.262	269,971	Occupational Safety and Health Research Projects
93.263	67,408	Occupational Safety and Health - Training Grants
93.265	144,373	Comprehensive Geriatric Education Program (CGEP)
93.268	41,812,471	Immunization Grants
93.273	246,707	Alcohol Research Programs
93.279	16,337	Drug Abuse Research Programs
93.283	29,527,610	Centers for Disease Control and Prevention - Investigations and Technical Assistance
93.301	184,370	Small Rural Hospital Improvement Grants
93.358	185,736	Advanced Education Nursing Traineeships
93.361	76,084	Nursing Research
93.371	190,963	Biomedical Technology
93.375	186,769	Minority Biomedical Research Support
93.390	31,777	Academic Research Enhancement Award
93.393	189,191	Cancer Cause and Prevention Research
93.397	106,318	Cancer Centers Support Grants
93.399	21,571	Cancer Control
93.556	8,770,518	Promoting Safe and Stable Families
93.558	245,777,001	Temporary Assistance for Needy Families
93.560	-301,563	Family Support Payments to States - Assistance Payments
93.563	75,993,769	Child Support Enforcement
93.566	2,495,766	Refugee and Entrant Assistance - State Administered Programs
93.568	41,151,839	Low-Income Home Energy Assistance
93.569	16,550,304	Community Services Block Grant
93.570	246,241	Community Services Block Grant - Discretionary Awards
93.571	136,270	Community Services Block Grant Discretionary Awards - Community Food and Nutrition
93.576	1,323,932	Refugee and Entrant Assistance - Discretionary Grants
93.584	356,199	Refugee and Entrant Assistance - Targeted Assistance Grants
93.585	880,752	Empowerment Zones Program
93.586	392,969	State Court Improvement Program
93.590	610,720	Community-Based Family Resource and Support Grants
93.592	26,004	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants
93.597	176,743	Grants to States for Access and Visitation Programs
93.599	395,336	Chafee Education and Training Vouchers Program (ETV)
93.600	164,778	Head Start

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.601	93,863	Child Support Enforcement Demonstrations and Special Projects
93.603	1,300,321	Adoption Incentive Payments
93.617	432,194	Voting Access for Individuals with Disabilities - Grants to States
93.618	459	Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems
93.630	2,797,792	Developmental Disabilities Basic Support and Advocacy Grants
93.631	124,052	Developmental Disabilities Projects of National Significance
93.643	415,972	Children's Justice Grants to States
93.645	7,392,121	Child Welfare Services - State Grants
93.652	12,496	Adoption Opportunities
93.658	67,633,644	Foster Care - Title IV-E
93.659	23,956,033	Adoption Assistance
93.667	53,506,379	Social Services Block Grant
93.669	800,630	Child Abuse and Neglect State Grants
93.670	98,586	Child Abuse and Neglect Discretionary Activities
93.671	2,151,408	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes
93.674	2,185,611	Chafee Foster Care Independent Living
93.767	152,953,395	State Children's Insurance Program
93.768	33,113	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities
93.773	5,815,250	Medicare - Hospital Insurance
93.779	1,419,933	Centers for Medicare & Medicaid Services (CMS) Research, Demonstrations and Evaluations
93.822	976,262	Health Careers Opportunity Program
93.838	102,792	Lung Diseases Research
93.846	349,924	Arthritis, Musculoskeletal and Skin Diseases Research
93.848	1,383,629	Digestive Diseases and Nutrition Research
93.853	74,808	Extramural Research Programs in the Neurosciences and Neurological Disorders
93.855	335,618	Allergy, Immunology and Transplantation Research
93.856	397,984	Microbiology and Infectious Diseases Research
93.859	173,042	Biomedical Research and Research Training
93.864	143,937	Population Research
93.865	105,219	Child Health and Human Development Extramural Research
93.866	125,866	Aging Research
93.880	221,347	Minority Access to Research Careers
93.884	103,903	Grants for Residency Training in Primary Care Medicine and Dentistry
93.887	113,655	Health Care and Other Facilities
93.895	224,715	Grants for Faculty Development in Family Medicine
93.896	103,292	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)
93.910	180,406	Family and Community Violence Prevention Program
93.912	271,391	Rural Health Outreach and Rural Network Development Program
93.913	110,557	Grants to States for Operation of Offices of Rural Health
93.917	22,188,656	HIV Care Formula Grants
93.919	-11	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs
93.926	2,653,141	Healthy Start Initiative
93.928	14,837	Special Projects of National Significance
93.938	1,039,561	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.940	4,371,159	HIV Prevention Activities - Health Department Based
93.944	427,176	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
93.945	1,303,714	Assistance Programs for Chronic Disease Prevention and Control
93.952	27,987	Improving EMS/Trauma Care in Rural Areas
93.956	673,372	Agricultural Health and Safety Programs
93.958	8,477,997	Block Grants for Community Mental Health Services
93.959	35,831,336	Block Grants for Prevention and Treatment of Substance Abuse
93.960	192,232	Special Minority Initiatives
93.963	-3,969	Graduate Programs in Health Administration
93.974	150,787	Family Planning - Service Delivery Improvement Research Grants
93.977	4,837,871	Preventive Health Services - Sexually Transmitted Diseases Control Grants
93.984	221,956	Academic Administrative Units in Primary Care
93.988	733,218	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems
93.990	44,865	National Health Promotion
93.991	4,078,092	Preventive Health and Health Services Block Grant
93.994	16,126,585	Maternal and Child Health Services Block Grant to the States
94.002	279,597	Retired and Senior Volunteer Program
94.003	319,100	State Commissions
94.004	737,097	Learn and Serve America - School and Community Based Programs
94.005	10,374	Learn and Serve America - Higher Education
94.006	2,538,615	AmeriCorps
94.007	194,602	Planning and Program Development Grants
94.009	153,726	Training and Technical Assistance
96.007	59,459	Social Security - Research and Demonstration
96.008	256,216	Social Security - Benefits Planning, Assistance, and Outreach Program
96.009	146,864	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries
97.004	8,539,282	State Domestic Preparedness Equipment Support Program
97.023	175,352	Community Assistance Program - State Support Services Element (CAP-SSSE)
97.029	932,621	Flood Mitigation Assistance
97.036	45,506,544	Public Assistance Grants
97.037	197,689	Disaster Housing Program
97.039	6,878,989	Hazard Mitigation Grant
97.041	337,267	National Dam Safety Program
97.042	4,357,928	Emergency Management Performance Grants
97.045	4,041,999	Cooperating Technical Partners
97.047	113,967	Pre-Disaster Mitigation
97.051	965,242	State and Local All Hazards Emergency Operations Planning
97.052	56,667	Emergency Operations Centers
97.053	555,687	Citizen Corps
97.054	23,144	Community Emergency Response Teams
99	1,504,819	Other Federal Assistance
	13,349,894,625	TOTAL EXPENDITURES OF FEDERAL AWARDS

The accompanying notes are an integral part of this schedule.

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
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Aging—Cluster:**U. S. Department of Health and Human Services**

93.044	D	13,130,786	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		
93.045	D	11,300,162	Special Programs for the Aging - Title III, Part C - Nutrition Services		
93.053	D	3,142,009	Nutrition Services Incentive Program		
		<u>27,572,957</u>	Total — Aging Cluster — U. S. Department of Health and Human Services		
		<u>27,572,957</u>	Total — Aging		

Bilingual Education—Cluster:**U. S. Department of Education**

84.288	D	160,763	Bilingual Education - Program Development and Implementation Grants		
		<u>160,763</u>	Total — Bilingual Education Cluster — U. S. Department of Education		
		<u>160,763</u>	Total — Bilingual Education		

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

93.575	D	162,751,653	Child Care and Development Block Grant		
93.575	I	2,750	Child Care and Development Block Grant	N/A	Headstart
93.575	I	3,485	Child Care and Development Block Grant	N/A	Headstart
93.596	D	112,051,318	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
		<u>274,809,206</u>	Total — CCDF Cluster — U. S. Department of Health and Human Services		
		<u>274,809,206</u>	Total — CCDF		

CDBG—Cluster:**U. S. Department of Housing and Urban Development**

14.218	D	22,182	Community Development Block Grants/Entitlement Grants		
14.218	I	80	Community Development Block Grants/Entitlement Grants	HGN	City of High Point

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14.219	D	76,926	Community Development Block Grants/Small Cities Program		
		99,188	Total — CDBG - Entitlement and (HUD-Administered) Small Cities Cluster — U. S. Department of Housing and Urban Development		
		99,188	Total — CDBG		

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

93.224	D	1,218,826	Community Health Centers		
		1,218,826	Total — Consolidated Health Centers Cluster — U. S. Department of Health and Human Services		
		1,218,826	Total — Consolidated Health Centers		

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

10.553	D	61,540,812	School Breakfast Program		
10.555	D	201,769,221	National School Lunch Program		
10.556	D	221,981	Special Milk Program for Children		
10.559	D	4,781,259	Summer Food Service Program for Children		
		268,313,273	Total — Child Nutrition Cluster — U. S. Department of Agriculture		
		268,313,273	Total — Child Nutrition		

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

96.001	D	47,849,984	Social Security - Disability Insurance		
		47,849,984	Total — Disability Insurance/SSI Cluster — Social Security Administration		
		47,849,984	Total — Disability Insurance/SSI		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

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	2,188,364	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	10,880,434	Emergency Food Assistance Program (Food Commodities)		
		<u>13,068,798</u>	Total — Emergency Food Assistance Cluster — U. S. Department of Agriculture		
		<u>13,068,798</u>	Total — Emergency Food Assistance		
<i>Employment Services—Cluster:</i>					
<u>U. S. Department of Labor</u>					
17.207	D	31,478,348	Employment Service		
17.801	D	1,451,871	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	2,985,239	Local Veterans' Employment Representative Program		
		<u>35,915,458</u>	Total — Employment Services Cluster — U. S. Department of Labor		
		<u>35,915,458</u>	Total — Employment Services		
<i>Fish and Wildlife—Cluster:</i>					
<u>U. S. Department of Interior</u>					
15.605	D	4,016,368	Sport Fish Restoration		
15.611	D	5,201,587	Wildlife Restoration		
15.611	I	160,862	Wildlife Restoration	050-00-000249-E	Puerto Rico Dept. NR
		<u>9,378,817</u>	Total — Fish and Wildlife Cluster — U. S. Department of Interior		
		<u>9,378,817</u>	Total — Fish and Wildlife		
<i>Food Stamp—Cluster:</i>					
<u>U. S. Department of Agriculture</u>					
10.551	D	728,988,254	Food Stamps		
10.561	D	57,870,703	State Administrative Matching Grants for Food Stamp Program		
		<u>786,858,957</u>	Total — Food Stamp Cluster — U. S. Department of Agriculture		
		<u>786,858,957</u>	Total — Food Stamp		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Federal Transit—Cluster:</i>					
<u>U. S. Department of Transportation</u>					
20.500	D	1,137,177	Federal Transit - Capital Investment Grants		
		1,137,177	Total — Federal Transit Cluster — U. S. Department of Transportation		
		1,137,177	Total — Federal Transit		
<i>Foster Grandparent/Senior Companion—Cluster:</i>					
<u>Corporation for National and Community Service</u>					
94.011	D	978,436	Foster Grandparent Program		
94.016	D	313,481	Senior Companion Program		
		1,291,917	Total — Foster Grandparent/Senior Companion Cluster — Corporation for National and Community Service		
		1,291,917	Total — Foster Grandparent/Senior Companion		
<i>Highway Planning and Construction—Cluster:</i>					
<u>U. S. Department of Transportation</u>					
20.205	D	905,105,639	Highway Planning and Construction		
		905,105,639	Total — Highway Planning and Construction Cluster — U. S. Department of Transportation		
<u>U. S. Appalachian Regional Commission</u>					
23.003	D	7,877,774	Appalachian Development Highway System		
		7,877,774	Total — Highway Planning and Construction Cluster — U. S. Appalachian Regional Commission		
		912,983,413	Total — Highway Planning and Construction		
<i>Highway Safety—Cluster:</i>					
<u>U. S. Department of Transportation</u>					
20.600	D	3,722,782	State and Community Highway Safety		
20.601	D	1,202,835	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants		
20.602	D	564,867	Occupant Protection		
20.604	D	557,213	Safety Incentive Grants for Use of Seatbelts		
20.605	D	5,114,574	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
		11,162,271	Total — Highway Safety Cluster — U. S. Department of Transportation		
		11,162,271	Total — Highway Safety		

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

93.775	D	1,499,628	State Medicaid Fraud Control Units		
93.777	D	4,249,601	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	5,274,804,434	Medical Assistance Program		
		5,280,553,663	Total — Medicaid Cluster — U. S. Department of Health and Human Services		
		5,280,553,663	Total — Medicaid		

*Native American Employment and Training—Cluster*U. S. Department of Labor

17.251	D	207,039	Native American Employment and Training Programs		
		207,039	Total — Native American Employment and Training Cluster — U. S. Department of Labor		
		207,039	Total — Native American Employment and Training		

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

11.307	D	432,000	Economic Adjustment Assistance		
		432,000	Total — Public Works and Economic Development Cluster — U. S. Department of Commerce		
		432,000	Total — Public Works and Economic Development		

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

10	D	1,962,708	U.S. Department of Agriculture		
10	I	3,403	U.S. Department of Agriculture	N/A	Amer Floral Endowmnt
10	I	67,072	U.S. Department of Agriculture	N/A	American Egg Board
10	I	189,424	U.S. Department of Agriculture	22-1-128	BRDC
10	I	131	U.S. Department of Agriculture	412-30-40	Iowa State Univ.

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10	I	3,302	U.S. Department of Agriculture	018000-320935-10	Mississippi State University
10	I	161,172	U.S. Department of Agriculture	911403 740050	Ohio State Univ.
10	I	179,945	U.S. Department of Agriculture	RF00908498 #741927	Ohio State Univ.
10	I	568	U.S. Department of Agriculture	01-155-UNC-GSA-LS-002	Signal Corp
10	I	10,279	U.S. Department of Agriculture	36-220911 17276190	Tuskegee University
10	I	234	U.S. Department of Agriculture	L77219	Univ of Florida
10	I	186	U.S. Department of Agriculture	RD309-022/5192514	Univ of Georgia
10	I	34,755	U.S. Department of Agriculture	RD309-036/1789747	Univ of Georgia
10	I	68,505	U.S. Department of Agriculture	72890	Univ of Tennessee
10	I	8,883	U.S. Department of Agriculture	Z3730-01/UT83812	Univ of Tennessee
10	I	41,425	U.S. Department of Agriculture	RD309-031/5493833	University of Georgia
10	I	2,266	U.S. Department of Agriculture	CR-19071-428025	Va. Polytech. Inst.
10	I	9,105	U.S. Department of Agriculture	CR-19071-428071	Va. Polytech. Inst.
10	I	31,914	U.S. Department of Agriculture	CR-19071-428902	Va. Polytech. Inst.
10.001	D	1,355,997	Agricultural Research - Basic and Applied Research		
10.001	I	561	Agricultural Research - Basic and Applied Research	PO36289/51304	Langston University
10.001	I	2,000	Agricultural Research - Basic and Applied Research	520845	Univ of Florida
10.001	I	4,927	Agricultural Research - Basic and Applied Research	521194	Univ of Florida
10.025	D	970,140	Plant and Animal Disease, Pest Control, and Animal Care		
10.200	D	2,848,108	Grants for Agricultural Research, Special Research Grants		
10.200	I	9,900	Grants for Agricultural Research, Special Research Grants	42405-6982	Cornell University
10.200	I	3,176	Grants for Agricultural Research, Special Research Grants	42405-6983	Cornell University
10.200	I	10,002	Grants for Agricultural Research, Special Research Grants	42405-7042	Cornell University
10.200	I	1,117	Grants for Agricultural Research, Special Research Grants	416-30-15	Iowa State Univ.
10.200	I	800	Grants for Agricultural Research, Special Research Grants	2002-38500-11805	Mississippi State
10.200	I	14,976	Grants for Agricultural Research, Special Research Grants	00-38500-8992	South Reg Aqua Ctr
10.200	I	5,000	Grants for Agricultural Research, Special Research Grants	L86839	Univ of Florida
10.200	I	13,500	Grants for Agricultural Research, Special Research Grants	L86977	Univ of Florida
10.200	I	4,000	Grants for Agricultural Research, Special Research Grants	L87000	Univ of Florida
10.200	I	82,936	Grants for Agricultural Research, Special Research Grants	SC02046-1-3	Univ of Florida
10.200	I	22,532	Grants for Agricultural Research, Special Research Grants	SC02046-1-4/L82339	Univ of Florida
10.200	I	46,362	Grants for Agricultural Research, Special Research Grants	UF-IFAS 03010751-3	Univ of Florida
10.200	I	6,264	Grants for Agricultural Research, Special Research Grants	UF-IFAS-03010751-4	Univ of Florida
10.200	I	13,354	Grants for Agricultural Research, Special Research Grants	RD309-032/1575597	Univ of Georgia
10.200	I	33,785	Grants for Agricultural Research, Special Research Grants	RD309-036/1789767	Univ of Georgia
10.200	I	24,668	Grants for Agricultural Research, Special Research Grants	RD309-036/1789777	Univ of Georgia
10.200	I	23,502	Grants for Agricultural Research, Special Research Grants	RD309-049/6582527	Univ of Georgia
10.200	I	4,687	Grants for Agricultural Research, Special Research Grants	RD309-049/6582607	Univ of Georgia

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.200	I	4,215	Grants for Agricultural Research, Special Research Grants	RD309-049/6582617	Univ of Georgia
10.200	I	4,973	Grants for Agricultural Research, Special Research Grants	RD309-055/7877237	Univ of Georgia
10.200	I	23,999	Grants for Agricultural Research, Special Research Grants	Z623816	Univ of Hawaii
10.200	I	24,000	Grants for Agricultural Research, Special Research Grants	UM-S498	Univ of Maine
10.200	I	28,212	Grants for Agricultural Research, Special Research Grants	25-6222-0149-002	Univ of Nebraska
10.200	I	4,180	Grants for Agricultural Research, Special Research Grants	AES3806-001.02	Univ of Tennessee
10.200	I	34,974	Grants for Agricultural Research, Special Research Grants	RD309-040/3581477	University of Georgia
10.200	I	1,852	Grants for Agricultural Research, Special Research Grants	98-464E-NCSU	West Virginia Univ.
10.202	D	481,277	Cooperative Forestry Research		
10.203	D	6,505,740	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	D	2,998,928	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	D	3,460,078	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	31,366	Grants for Agricultural Research - Competitive Research Grants	2002-35212-12386	Emory University
10.206	I	8,793	Grants for Agricultural Research - Competitive Research Grants	GC034-02-Z2329	Montana State Univ.
10.206	I	80,423	Grants for Agricultural Research - Competitive Research Grants	PO# Y712508	Univ of Arizona
10.206	I	1,902	Grants for Agricultural Research - Competitive Research Grants	AES4078-001.01	Univ of Tennessee
10.207	D	178,985	Animal Health and Disease Research		
10.210	D	112,318	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.212	I	104	Small Business Innovation Research	2001-01	Fins Technology LLC
10.216	D	422,267	1890 Institution Capacity Building Grants		
10.219	D	44,469	Biotechnology Risk Assessment Research		
10.224	D	1,237,684	Fund for Rural America - Research, Education, and Extension Activities		
10.250	D	22,410	Agricultural and Rural Economic Research		
10.250	I	14,224	Agricultural and Rural Economic Research	018000320935-14	Mississippi State Un
10.250	I	-3,068	Agricultural and Rural Economic Research	K-981834-09	Univ Calif - Davis
10.302	D	1,516,495	Initiative for Future Agriculture and Food Systems		
10.302	I	35,416	Initiative for Future Agriculture and Food Systems	588-75582072002739	Clemson University
10.302	I	111	Initiative for Future Agriculture and Food Systems	2001-52101-11411-NCAT	Ft Valley State
10.302	I	610	Initiative for Future Agriculture and Food Systems	332.77-02.448	Tennessee State University
10.302	I	14,567	Initiative for Future Agriculture and Food Systems	K002253-01	Univ of California
10.302	I	13,060	Initiative for Future Agriculture and Food Systems	UF-IFAS-01041805-3	Univ of Florida
10.302	I	58,616	Initiative for Future Agriculture and Food Systems	RD321-156/4183137	Univ of Georgia
10.302	I	65,805	Initiative for Future Agriculture and Food Systems	H4086181501	Univ of Minnesota
10.302	I	26,494	Initiative for Future Agriculture and Food Systems	CR-19071-428950	Va. Polytech. Inst.
10.303	D	1,762,979	Integrated Programs		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.303	I	26,401	Integrated Programs	517-7034207200210	Clemson University
10.303	I	4,018	Integrated Programs	586-75572072002775	Clemson University
10.303	I	6,029	Integrated Programs	44387-7362	Cornell University
10.303	I	1,434	Integrated Programs	416-30-01	Iowa State Univ.
10.303	I	9,213	Integrated Programs	RF00972641	Ohio State Univ.
10.303	I	75,331	Integrated Programs	1327 424107	Rutgers University
10.303	I	124,781	Integrated Programs	450140-10	Texas A & M Univ.
10.303	I	5,783	Integrated Programs	450140-16	Texas A & M Univ.
10.303	I	23,056	Integrated Programs	TCE 450140-24	Texas A & M Univ.
10.303	I	18,964	Integrated Programs	00RA6835-NC	Univ of California
10.303	I	28,832	Integrated Programs	SC000453-1-5	Univ of Florida
10.303	I	35,910	Integrated Programs	02-284	Univ of Illinois
10.304	I	37,209	Homeland Security - Agricultural	SC02062150-1-10	Univ of Florida
10.450	I	9,316	Crop Insurance	010500-320946-01	Mississippi State
10.450	I	17,903	Crop Insurance	320946-010500-04	Mississippi State
10.500	D	15,205,366	Cooperative Extension Service		
10.500	I	6,148	Cooperative Extension Service	61-4055F	Michigan State Univ.
10.500	I	15,300	Cooperative Extension Service	N/A	National 4-H Council
10.500	I	39,283	Cooperative Extension Service	622029	Texas A & M Univ.
10.500	I	9,596	Cooperative Extension Service	TCE 622050	Texas A & M Univ.
10.500	I	14,617	Cooperative Extension Service	TCE 622051	Texas A & M Univ.
10.500	I	23,770	Cooperative Extension Service	Y404113	Univ of Arizona
10.500	I	495	Cooperative Extension Service	RE670-054/6330237	Univ of Georgia
10.500	I	8,330	Cooperative Extension Service	RE675-107/2279567	Univ of Georgia
10.500	I	3,865	Cooperative Extension Service	RE675-107/3582447	Univ of Georgia
10.500	I	57,949	Cooperative Extension Service	RE675-108/5814027	Univ of Georgia
10.500	I	5,461	Cooperative Extension Service	RE675-108/5814147	Univ of Georgia
10.500	I	2,955	Cooperative Extension Service	RE675-109/6331917	Univ of Georgia
10.500	I	2,499	Cooperative Extension Service	RE675-109/6331987	Univ of Georgia
10.500	I	32,716	Cooperative Extension Service	99-EYAR-1-0601	Univ of Kentucky
10.500	I	44,176	Cooperative Extension Service	421-55000208	Univ of Minnesota
10.500	I	6,360	Cooperative Extension Service	RE675-109/751/2017	University of Georgia
10.652	D	620,591	Forestry Research		
10.904	D	5,113	Watershed Protection and Flood Prevention		
10.905	D	16,795	Plant Materials for Conservation		
10.912	D	742	Environmental Quality Incentives Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.960	D	36,215	Technical Agricultural Assistance		
10.961	D	484	Scientific Cooperation and Research		
		44,079,035	Total — Research and Development — U. S. Department of Agriculture		
<u>U. S. Department of Commerce</u>					
11	D	304,389	U.S. Department of Commerce		
11	I	359	U.S. Department of Commerce	NTC Subagreement	Clemson University
11	I	-122	U.S. Department of Commerce	NTC Subagreement/9	Clemson University
11	I	-2,644	U.S. Department of Commerce	1-52U-6972-002	Res. Triangle Inst.
11	I	2,857	U.S. Department of Commerce	1266	Rutgers University
11	I	-33	U.S. Department of Commerce	N/A	U Corp Atmospheric R
11	I	14	U.S. Department of Commerce	RD309-022/409054	University of Georgia
11.113	I	2,383	ITA Special Projects	99-27-07400	Clemson University
11.113	I	2,012,571	ITA Special Projects	Year 1 - 02-07400	Clemson University
11.312	D	57,974	Research and Evaluation Program		
11.400	D	184,017	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.400	I	3,206	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	03-1002	Atlantic States
11.405	D	9,945	Anadromous Fish Conservation Act Program		
11.407	D	113,232	Interjurisdictional Fisheries Act of 1986		
11.413	D	59,279	Fishery Products Inspection and Certification		
11.417	D	2,099,450	Sea Grant Support		
11.417	I	58	Sea Grant Support	RR746-007-75121	GA Sea Grant
11.417	I	21,141	Sea Grant Support	V1A3	SC Sea Grant
11.417	I	29,529	Sea Grant Support	745837	Univ of Washington
11.419	D	2,516,858	Coastal Zone Management Administration Awards		
11.419	I	77,657	Coastal Zone Management Administration Awards	04-818	Univ New Hampshire
11.419	I	20,001	Coastal Zone Management Administration Awards	03-753	Univ New Hampshire
11.420	D	733,170	Coastal Zone Management Estuarine Research Reserves		
11.426	D	-5	Financial Assistance for National Centers for Coastal Ocean Science		
11.427	D	37,507	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.429	D	19,229	Marine Sanctuary Program		
11.430	D	2,619,446	Undersea Research		
11.430	I	33,268	Undersea Research	CMRC-01-NRDE-0403C	Perry Institute
11.430	I	39,105	Undersea Research	03-05-090	Univ of Mississippi
11.433	I	17,049	Marine Fisheries Initiative	742253	Ohio State Univ

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.434	D	121,533	Cooperative Fishery Statistics		
11.439	D	92,755	Marine Mammal Data Program		
11.440	D	117,724	Environmental Sciences, Applications, Data, and Education		
11.452	D	5,863,454	Unallied Industry Products		
11.455	I	8,905	Cooperative Science and Education Program	1537	Rutgers University
11.455	I	30	Cooperative Science and Education Program	4-25023	Rutgers - Inst of
11.457	D	28,421	Chesapeake Bay Studies		
11.457	I	70,513	Chesapeake Bay Studies	SC035-27565D	Univ of Maryland
11.460	D	1,050,361	Special Oceanic and Atmospheric Projects		
11.460	I	988,204	Special Oceanic and Atmospheric Projects	03-741/22146J	Univ of S. Carolina
11.460	I	84,286	Special Oceanic and Atmospheric Projects	03-742	Univ of S. Carolina
11.468	D	135,181	Applied Meteorological Research		
11.473	I	105,269	Coastal Services Center	NA06OCO373-001	Waterstone Enterpri.
11.474	D	299,218	Atlantic Coastal Fisheries Cooperative Management Act		
11.478	D	510,390	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.478	I	54,561	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	MML-106390A	Mote Marine Lab
11.550	D	94,852	Public Telecommunications Facilities - Planning and Construction		
11.609	D	26,218	Measurement and Engineering Research and Standards		
		<u>20,662,765</u>	Total — Research and Development — U. S. Department of Commerce		

U. S. Department of Defense

12	D	3,858,355	U.S. Department of Defense		
12	I	-68	U.S. Department of Defense	N/A	ABB, Inc.
12	I	469	U.S. Department of Defense	98-76019-A	Advance. Tech. Mat.
12	I	59,088	U.S. Department of Defense	NCSU-01	Applied Radar Inc
12	I	46	U.S. Department of Defense	DAAD19-02-D-0001	Battelle
12	I	95,805	U.S. Department of Defense	TCN 02158	Battelle
12	I	41,515	U.S. Department of Defense	TCN 03052 DO 0229	Battelle Columbs Div
12	I	32,782	U.S. Department of Defense	TCN 02133 DO 0136	Battelle Columbs Div
12	I	7,453	U.S. Department of Defense	TCN 02177 DO 0173	Battelle Columbs Div
12	I	53,443	U.S. Department of Defense	F3060200C0178NCSUB	BBNT Solutions, LLC
12	I	3,933	U.S. Department of Defense	3000936	Bechtel Bettis, Inc.
12	I	56,536	U.S. Department of Defense	728-7558-203-20	Clemson University
12	I	23,234	U.S. Department of Defense	G-7404-1	Colorado State Univ.
12	I	17,045	U.S. Department of Defense	G-7460-1	Colorado State Univ.
12	I	141,763	U.S. Department of Defense	02-001	Cree, Inc.
12	I	20,397	U.S. Department of Defense	N/A	Debby Cryer & Assoc
12	I	70,122	U.S. Department of Defense	313-8000	Duke University

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	2,915	U.S. Department of Defense	B-12-M06-S6	Ga. Inst. of Tech.
12	I	3,971	U.S. Department of Defense	PS 7074-00	Gentex Corporation
12	I	168,940	U.S. Department of Defense	N/A	Geo-Centers, Inc
12	I	20,566	U.S. Department of Defense	N/A	Hexatech, Inc.
12	I	15,277	U.S. Department of Defense	N00014-03-C-0157	Hexatech, Inc.
12	I	-5,279	U.S. Department of Defense	B09360065	Honeywell Int'l
12	I	19,475	U.S. Department of Defense	374-1	Intelligent Automati
12	I	30,680	U.S. Department of Defense	ARM-1T-1037/494NC	Luna Innovations
12	I	8,070	U.S. Department of Defense	N/A	Madison Tech Internl
12	I	31,213	U.S. Department of Defense	2004-0111	Magnolia Optical Tec
12	I	1,652	U.S. Department of Defense	SC-0244-00-0004	Mission Res. Corp.
12	I	103,887	U.S. Department of Defense	SC0244000004/NCSU1	Mission Res. Corp.
12	I	97,643	U.S. Department of Defense	150-1947A	New York State Univ
12	I	12,060	U.S. Department of Defense	GEBSN0015S	Oregon Health & Sci.
12	I	9,991	U.S. Department of Defense	SUBCONS03-34 ITO DTRA0001	Penn State
12	I	61,714	U.S. Department of Defense	2003-0692	Power Technology Ser
12	I	44,696	U.S. Department of Defense	2003-1529	Power Technology Ser
12	I	94,799	U.S. Department of Defense	2002-1504	Protean Devices, Inc
12	I	-129	U.S. Department of Defense	NCS05072A	PTS Company
12	I	92,284	U.S. Department of Defense	2004-0391	Qortek, Inc.
12	I	94,851	U.S. Department of Defense	R13535-41600001	Rice University
12	I	1,141	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12	I	310	U.S. Department of Defense	DAAL01 96 2 0003	Rockwell International
12	I	-18	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12	I	30,000	U.S. Department of Defense	1360-UNC	Scientific Sys Co
12	I	7,145	U.S. Department of Defense	2003-0358	Snow Aviation Int'l
12	I	864	U.S. Department of Defense	N/A	SRI International
12	I	128,381	U.S. Department of Defense	527826-05	Stevens Inst Of Tech
12	I	41,603	U.S. Department of Defense	TO02-34-001	Taitech, Inc.
12	I	87,904	U.S. Department of Defense	N/A	Tao of Systems Integ
12	I	146	U.S. Department of Defense	F7116-02-SC1295	Texas Research Insti
12	I	9,477	U.S. Department of Defense	01505-1	TRC Garrow Associate
12	I	7,411	U.S. Department of Defense	01703-2	TRC Garrow Associate
12	I	483,269	U.S. Department of Defense	01-28	Univ of California
12	I	119,664	U.S. Department of Defense	03-08	Univ of California
12	I	28,799	U.S. Department of Defense	1000-G-CF980	Univ of California
12	I	14,930	U.S. Department of Defense	OR1680-001.01	Univ of Tennessee
12	I	6,926	U.S. Department of Defense	02-S437-038-C1	Universal Technology Corp

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12	I	48,632	U.S. Department of Defense	Agree #: 03-S470-036-C1	Universal Technology Corp
12	I	1,827	U.S. Department of Defense	CR-19070-430024	Virginia Polytechnic Institute
12	I	35,864	U.S. Department of Defense	99-079D-NCSU	West Virginia Univ.
12	I	18,070	U.S. Department of Defense	A100193	Woods Hole Ocea Inst
12	I	30,326	U.S. Department of Defense	A100288	Woods Hole Ocea Inst
12.002	D	325,418	Procurement Technical Assistance for Business Firms		
12.102	I	-7,681	Emergency Rehabilitation of Flood Control Works or Federally Authorized Coastal Protection Works	N/A	Univ of Notre Dame
12.107	I	2,120	Navigation Projects	DACA0195D0015	Radian International
12.109	D	258,100	Protection, Clearing and Straightening Channels		
12.300	D	7,087,292	Basic and Applied Scientific Research		
12.300	I	17,368	Basic and Applied Scientific Research	00-011	Univ Ala - Tuscaloosa
12.300	I	103,157	Basic and Applied Scientific Research	PO# 10173846	Univ of California
12.300	I	430,569	Basic and Applied Scientific Research	S0149517	Univ of Cal - Santa Cr
12.300	I	23,290	Basic and Applied Scientific Research	657	Univ of Delaware
12.300	I	45,675	Basic and Applied Scientific Research	02-197	Univ of Illinois
12.300	I	1,030	Basic and Applied Scientific Research	F007030	Univ of Michigan
12.300	I	90,384	Basic and Applied Scientific Research	UTA02-396	Univ of Texas - Austin
12.300	I	219	Basic and Applied Scientific Research	A100128	Woods Hole Ocea Inst
12.420	D	2,881,178	Military Medical Research and Development		
12.420	I	42,663	Military Medical Research and Development	646-7558-201-20	Clemson Univ
12.420	I	25,935	Military Medical Research and Development	313-2074	Duke University
12.420	I	2,000	Military Medical Research and Development	PO# 8001-21024-	Johns Hopkins Univ
12.420	I	-6,099	Military Medical Research and Development	DAMD17-01-1-0811	Rush-Presbyterian-St
12.431	D	3,926,663	Basic Scientific Research		
12.431	I	-1,663	Basic Scientific Research	TCN 00138 DO 641	Battelle Columbs Div
12.431	I	-1,563	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	25,068	Basic Scientific Research	04-SC-ARO-1020	Duke University
12.431	I	11,954	Basic Scientific Research	DAMD1798C8045	LSU - Health Sci Ctr
12.431	I	197,087	Basic Scientific Research	AA-5-72732-D1	Oklahoma State Univ
12.431	I	-8,918	Basic Scientific Research	73279-01	Univ of North Texas
12.630	D	121,768	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	148,431	Basic, Applied, and Advanced Research in Science and Engineering	01-SC-AFO-1019	Duke University
12.630	I	53,361	Basic, Applied, and Advanced Research in Science and Engineering	F003525	Univ of Michigan
12.800	D	2,815,941	Air Force Defense Research Sciences Program		
12.800	I	-914	Air Force Defense Research Sciences Program	1017809/21719/1	New York State Univ
12.800	I	77,351	Air Force Defense Research Sciences Program	14761-S2	Vanderbilt Univ.
12.901	D	355,296	Mathematical Sciences Grants Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.910	D	515,670	Research and Technology Development		
12.910	I	45,160	Research and Technology Development	BCTR0100745	Anne Arundel Med Ctr
12.910	I	160,934	Research and Technology Development	PO#GC178659NGD	Boston University
12.910	I	-323	Research and Technology Development	171102	Boston University
12.910	I	485,720	Research and Technology Development	DAAD05-01-C-0033	High Performance Technologies
12.910	I	-48	Research and Technology Development	USAF#AF98T005	HPS Simulations
12.910	I	120,131	Research and Technology Development	531-0226-1	Purdue University
12.910	I	17,898	Research and Technology Development	CDLT	Univ of Maryland
		<u>26,881,487</u>	Total — Research and Development — U. S. Department of Defense		

U. S. Department of Housing and Urban Development

14	D	57,081	U.S. Department of Housing and Urban Development		
14	I	16,428	U.S. Department of Housing and Urban Development	220-2252-01.5283	City of Greensboro
14	I	38	U.S. Department of Housing and Urban Development	N/A	Neighbrhd Reinv Corp
14.234	D	4,182	Community Development Work-Study Program		
14.246	D	18,156	Community Development Block Grants/Brownfields Economic Development Initiative		
14.516	D	6,979	Doctoral Dissertation Research Grants		
14.900	I	11,455	Lead-Based Paint Hazard Control in Privately Owned Housing	NCHLB0214-02	City of Rocky Mount
		<u>114,319</u>	Total — Research and Development — U. S. Department of Housing and Urban Development		

U. S. Department of Interior

15	D	603,686	U.S. Department of the Interior		
15.608	D	77,428	Fish and Wildlife Management Assistance		
15.608	I	3,805	Fish and Wildlife Management Assistance	T-4-1	SC Dept of Natural Resources
15.614	D	35,224	Coastal Wetlands Planning, Protection and Restoration Act		
15.615	D	22,687	Cooperative Endangered Species Conservation Fund		
15.615	I	6,896	Cooperative Endangered Species Conservation Fund	050-00-000282	Puerto Rico Dept. NR
15.616	D	13,886	Clean Vessel Act		
15.632	D	8,819	Conservative Grants Private Stewardship for Imperiled Species		
15.805	D	74,695	Assistance to State Water Resources Research Institutes		
15.807	D	3,633	Earthquake Hazards Reduction Program		
15.808	D	1,725,403	U.S. Geological Survey: Research and Data Acquisition		
15.808	I	19,730	U.S. Geological Survey: Research and Data Acquisition	N/A	Sterling College
15.809	D	27,558	National Spatial Data Infrastructure Cooperative Agreements Program		
15.810	D	23,126	National Cooperative Geologic Mapping Program		
15.904	D	6,043	Historic Preservation Fund Grants-In-Aid		
15.915	D	25,894	Technical Preservation Services		
15.916	D	3,328	Outdoor Recreation - Acquisition, Development and Planning		

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15.921	I	2,230	Rivers, Trails and Conservation Assistance	H8000A01000NPS	Univ of S Dakota
15.976	D	-1,461	Migratory Bird Banding and Data Analysis		
		<u>2,682,610</u>	Total — Research and Development — U. S. Department of Interior		
<u>U. S. Department of Justice</u>					
16	D	137,597	U.S. Department of Justice		
16	I	862	U.S. Department of Justice	2001CKWXK051	Michael S. Scott
16	I	1,662	U.S. Department of Justice	2002CKWX0003	Michael S. Scott
16	I	973	U.S. Department of Justice	12070	Wake F Univ Sch Med
16.562	D	19,523	Criminal Justice Research and Development - Graduate Research Fellowships		
		<u>160,617</u>	Total — Research and Development — U. S. Department of Justice		
<u>U. S. Department of Labor</u>					
17.253	I	-9,599	Welfare-to-Work Grants to States and Localities	N/A	The Noah Group, LLC
		<u>-9,599</u>	Total — Research and Development — U. S. Department of Labor		
<u>U. S. Department of State</u>					
19	I	135,185	U.S. Department of State	N/A	Inst of Intrnt'l Educ, Inc
19.405	D	102,161	Educational Partnerships Program		
19.415	D	4,071	Professional Exchanges - Annual Open Grant		
		<u>241,417</u>	Total — Research and Development — U. S. Department of State		
<u>U. S. Department of Transportation</u>					
20	D	2,974,102	U.S. Department of Transportation		
20	I	13,139	U.S. Department of Transportation	TASK #BM05C004	Bellomo-Mcgee, Inc
20	I	117,813	U.S. Department of Transportation	PO# 40232	CH2M Hill
20	I	1,085	U.S. Department of Transportation	N/A	CH2M Hill
20	I	81,544	U.S. Department of Transportation	437-25-46	Iowa State University
20	I	201,344	U.S. Department of Transportation	HR 3-62	Natl Acad of Science
20	I	74,987	U.S. Department of Transportation	HR17-25	Natl Acad of Science
20	I	60,846	U.S. Department of Transportation	HR3-67	Natl Acad of Science
20	I	68,139	U.S. Department of Transportation	DTNH22-01-H-052	Nat'l Assoc St EMS
20	I	40,710	U.S. Department of Transportation	N/A	Natl Safety Council
20	I	4,552	U.S. Department of Transportation	8054-01	Sprinkle Consulting
20	I	1,444	U.S. Department of Transportation	N/A	Texas A & M Rsch Fdn
20	I	34,484	U.S. Department of Transportation	Agreement Dated June 2,03	Trans Tech Management, Inc
20	I	600	U.S. Department of Transportation	N/A	Transanalytics
20	I	1,972	U.S. Department of Transportation	R01-2516076/DTR	Univ of Tennessee

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20	I	9	U.S. Department of Transportation	02-UNCCH-R-S3	Univ of Tennessee
20	I	8,877	U.S. Department of Transportation	DTRS99-G-0004	Univ of Tennessee
20	I	-1,300	U.S. Department of Transportation	R01-2514-21/DTR	Univ Tennessee/Knoxv
20	I	-68	U.S. Department of Transportation	00-UNCCH-R-S2/D	Univ Tennessee/Knoxv
20	I	-68	U.S. Department of Transportation	00-UNCCH-R-S1/D	Univ Tennessee/Knoxv
20	I	7,289	U.S. Department of Transportation	02-NCA&T-R-S3	University of Tennessee
20	I	9,751	U.S. Department of Transportation	02-NCAT-R-S3	University of Tennessee
20.108	D	-3,873	Aviation Research Grants		
20.701	D	865,102	University Transportation Centers Program		
20.701	I	24,959	University Transportation Centers Program	HR 10-59(A)	Nat'l Acad. of Sci.
20.701	I	-18,752	University Transportation Centers Program	S900193	Texas A & M Found.
20.701	I	74,116	University Transportation Centers Program	99-NCSU-E1	Univ of Tennessee
		<u>4,642,803</u>	Total — Research and Development — U. S. Department of Transportation		

U. S. Appalachian Regional Commission

23	D	38,363	Appalachian Regional Commission		
		<u>38,363</u>	Total — Research and Development — U. S. Appalachian Regional Commission		

National Aeronautics and Space Administration

43	D	4,080,072	National Aeronautics and Space Administration		
43	I	83,649	National Aeronautics and Space Administration	3K02530	Boeing, Inc.
43	I	155,814	National Aeronautics and Space Administration	5-36276	Dartmouth College
43	I	-5,202	National Aeronautics and Space Administration	N/A	Dynamac Corporation
43	I	52,398	National Aeronautics and Space Administration	633639-189603	Hampton University
43	I	21,096	National Aeronautics and Space Administration	04-002	Hampton University
43	I	-1,273	National Aeronautics and Space Administration	960524	Jet Propulsion Laboratory
43	I	21,913	National Aeronautics and Space Administration	PO#21179	Marine Biological La
43	I	117,159	National Aeronautics and Space Administration	642731	Michigan State Univ.
43	I	14,811	National Aeronautics and Space Administration	Letter Dated June 20,2003	Nat Assoc for Equal Opportunity
43	I	10,485	National Aeronautics and Space Administration	NCC5-515	Nat Assoc for Equal Opportunity
43	I	203,401	National Aeronautics and Space Administration	NCAT-03-01	National Institute of Aerospace
43	I	10,595	National Aeronautics and Space Administration	N/A	Precitech, Inc.
43	I	893,887	National Aeronautics and Space Administration	00000534	Princeton Univ
43	I	53,864	National Aeronautics and Space Administration	2003-1399	Qortek, Inc.
43	I	4,594	National Aeronautics and Space Administration	GO2-3095B	Smithsonian Astro. O
43	I	47,357	National Aeronautics and Space Administration	GO3-4097X	Smithsonian Astro. O
43	I	11,393	National Aeronautics and Space Administration	GO3-4081B	Smithsonian Astrophys
43	I	2,980	National Aeronautics and Space Administration	GO-09147.05-A	Space Telescope Sci

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43	I	9,183	National Aeronautics and Space Administration	HST-ED-90260.01	Space Telescope Sci
43	I	222	National Aeronautics and Space Administration	HST-AR-08734.01	Space Telescope Sci
43	I	7,860	National Aeronautics and Space Administration	HST-AR-09915.02-A	Space Telescope Sci.
43	I	69,715	National Aeronautics and Space Administration	8008-001-006-003	Universities Space Research
43	I	43,107	National Aeronautics and Space Administration	UF-EIES-0202006-NCAT	University of Florida
43	I	169,696	National Aeronautics and Space Administration	Z689201	University of Maryland
43.001	D	2,343,101	Aerospace Education Services Program		
43.001	I	5,741	Aerospace Education Services Program	G-1962-1	Colorado State Univ.
43.001	I	8,996	Aerospace Education Services Program	5-36969	Dartmouth College
43.001	I	21,401	Aerospace Education Services Program	BLF35	Georgia State Univ.
43.001	I	111,959	Aerospace Education Services Program	633614-176576	Howard University
43.001	I	438,634	Aerospace Education Services Program	NCSU-03-01	Nat'l Inst. of Aeros
43.001	I	2,214	Aerospace Education Services Program	GO1-2073A	Smithsonian Astro. O
43.001	I	16,796	Aerospace Education Services Program	GO1-2075X	Smithsonian Astro. O
43.001	I	10,481	Aerospace Education Services Program	CG0239	Univ of Maryland
43.002	I	4,322	Technology Transfer	437-7033-204200	Clemson University
43.002	I	246,607	Technology Transfer	072402/535842	Univ of Rhode Island
		<u>9,289,028</u>	Total — Research and Development — National Aeronautics and Space Administration		

National Foundation on the Arts and the Humanities

45	D	114,850	National Foundation on the Arts and the Humanities		
45.024	D	63,146	Promotion of the Arts - Grants to Organizations and Individuals		
45.149	D	49,921	Promotion of the Humanities - Division of Preservation and Access		
45.160	D	19,921	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	54,384	Promotion of the Humanities - Research		
45.301	D	20,067	Museum for America Grants		
45.312	I	25,568	National Leadership Grants	02-239	Univ of Ill - Champaign
		<u>347,857</u>	Total — Research and Development — National Foundation on the Arts and the Humanities		

National Science Foundation

47	D	3,220,815	National Science Foundation		
47	I	10,626	National Science Foundation	2002-1858	CCL Biomedical, Inc.
47	I	2,353	National Science Foundation	UG2-2425-SE-02	Civilian R & D Found.
47	I	134,176	National Science Foundation	Subcontract NO. 2	Hampton University
47	I	49,620	National Science Foundation	775/4765	Inst Ecosystem Studi
47	I	-5	National Science Foundation	LU 427-519	Lehigh Univ
47	I	459	National Science Foundation	Subagreement Date 1/12/99	Polytechnical University
47	I	10,172	National Science Foundation	R38719-73900004	Rice University

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47	I	9,630	National Science Foundation	N/A	Rice University
47	I	20,128	National Science Foundation	5-22642	Univ Mass/Amherst
47	I	83,346	National Science Foundation	N/A	Univ of Alabama - Birm
47	I	4,658	National Science Foundation	5607.02.62	Univ of Chicago
47	I	-1,546	National Science Foundation	DBI-9975808/C-5	Univ of Missouri
47	I	1	National Science Foundation	5-39185-88	Univ of Utah
47	I	-7,743	National Science Foundation	97-E-3	Univ of Utah
47	I	22,761	National Science Foundation	04-308;Grant Code: A6735	University of Illinois
47	I	-528	National Science Foundation	98-E-14	University of Utah
47	I	101	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	64,838	National Science Foundation	CR-19070-527756	Virginia Polytechnic Institute
47	I	141,091	National Science Foundation	CR-19070-427756	Virginia Polytechnic Institute
47	I	53,417	National Science Foundation	A100178	Woods Hole Ocea Inst
47.041	D	6,059,379	Engineering Grants		
47.041	I	567	Engineering Grants	02-093	Arizona State Univ
47.041	I	-278	Engineering Grants	N/A	Barr-Mullin, Inc.
47.041	I	60,332	Engineering Grants	2004-0272	Barr-Mullin, Inc.
47.041	I	11,544	Engineering Grants	420-20-78	Iowa State Univ.
47.041	I	-157	Engineering Grants	MTR262-NSF9901788	Membrane Tech & Res
47.041	I	23,516	Engineering Grants	2004-0336	Norcarex Bio Corp.
47.041	I	46,833	Engineering Grants	PO#RF00946953/7	Ohio State U Res Fdn
47.041	I	44,284	Engineering Grants	RF00942532	Ohio State Univ.
47.041	I	18,143	Engineering Grants	N/A	Paradigm Genetics, I
47.041	I	21,365	Engineering Grants	V154/SEC-1	South Carolina Sea G
47.041	I	96,120	Engineering Grants	UF-EIES-9735001NCS	Univ of Florida
47.041	I	73,820	Engineering Grants	F005963	Univ of Michigan
47.041	I	8,344	Engineering Grants	H28798	Univ of Southern Cal
47.041	I	11,192	Engineering Grants	OR2220-001.01	Univ of Tennessee
47.049	D	12,406,124	Mathematical and Physical Sciences		
47.049	I	276,606	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.049	I	307,556	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University
47.049	I	23,280	Mathematical and Physical Sciences	Agreement Dated 9/25/2000	Hampton University
47.049	I	31,724	Mathematical and Physical Sciences	R.F.PROJ.# 1010385	New York State Univ
47.049	I	19,611	Mathematical and Physical Sciences	DMS-0070724	Purdue Univ
47.049	I	9,335	Mathematical and Physical Sciences	TUL153-03/04	Tulane Univ
47.049	I	62,000	Mathematical and Physical Sciences	676	Univ of Delaware
47.049	I	70,715	Mathematical and Physical Sciences	N/A	West Michigan Univ.
47.050	D	3,359,496	Geosciences		

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47.050	I	7,837	Geosciences	EAR0228699	AMNH
47.050	I	1,231	Geosciences	UNCW3708	Calif Acad Of Sci
47.050	I	8,799	Geosciences	NSF-OCE-0240771	Duke University
47.050	I	2,052	Geosciences	PO# T301A12	Joint Oceangphc Inst
47.050	I	2,141	Geosciences	SSSP418926-BA223	Texas A & M Research Center
47.050	I	1,972	Geosciences	NSF-OCE-9320477	Texas A & M Research
47.050	I	669	Geosciences	418927-BA219	Texas A & M/NSR
47.050	I	18,407	Geosciences	10228241	UCSD/NSF
47.050	I	4,464	Geosciences	010535-01	Univ Calif - Davis
47.050	I	12	Geosciences	S0123727	Univ Calif - Santa Cru
47.070	D	5,834,558	Computer and Information Science and Engineering		
47.070	I	124,926	Computer and Information Science and Engineering	N/A	ADEC
47.070	I	229,896	Computer and Information Science and Engineering	1219-26215	Brown Univ
47.070	I	339,953	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke University
47.070	I	32,310	Computer and Information Science and Engineering	04-SC-NSF-1033	Duke University
47.070	I	165,260	Computer and Information Science and Engineering	01 SC NSF 1011	Duke University
47.070	I	19,606	Computer and Information Science and Engineering	04-SC-NSF-1034	Duke University
47.070	I	29,611	Computer and Information Science and Engineering	C-36-A35-G1	Ga. Inst. Of Tech.
47.070	I	57,262	Computer and Information Science and Engineering	UF-EIES-0305004NCS	Univ Of Florida
47.070	I	3,227	Computer and Information Science and Engineering	UF-EIES-0305006NCS	Univ Of Florida
47.070	I	2,890	Computer and Information Science and Engineering	824	Univ of Ill Champaign
47.070	I	173	Computer and Information Science and Engineering	788	Univ of Ill - Urbana C
47.070	I	42,602	Computer and Information Science and Engineering	OR11000-01.01	Univ Tennessee/Knoxv
47.070	I	1,206	Computer and Information Science and Engineering	RR171-027/4184197	University of Georgia
47.070	I	83,023	Computer and Information Science and Engineering	312261	William & Mary
47.073	D	29,499	Science and Technology Centers		
47.074	D	10,129,328	Biological Sciences		
47.074	I	2,824	Biological Sciences	WISC-03	AAAS/NSF
47.074	I	108,208	Biological Sciences	01-02	B Thompson Ins Plant
47.074	I	87,945	Biological Sciences	G-3194-1	Colorado State Univ.
47.074	I	31,874	Biological Sciences	39023-6456	Cornell University
47.074	I	23,580	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	24,857	Biological Sciences	02-SC-NSF-1031	Duke University
47.074	I	26,453	Biological Sciences	DEB-9712438	Field Museum
47.074	I	224,098	Biological Sciences	420-40-29	Iowa State Univ.
47.074	I	40,414	Biological Sciences	5710001654	Mass. Inst. of Tech.
47.074	I	21,849	Biological Sciences	DEB-0108575	San Diego State Univ.
47.074	I	7,119	Biological Sciences	02-0285	Univ Louisiana - Laf

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47.074	I	61,025	Biological Sciences	00-158	Univ of Illinois
47.074	I	26,126	Biological Sciences	00-349	Univ of Illinois
47.074	I	58,843	Biological Sciences	FY2003-028	Univ of Kansas
47.074	I	26,437	Biological Sciences	4-65077-02-093	Univ of Kentucky
47.074	I	6,049	Biological Sciences	02-0285	Univ of La - Lafa
47.074	I	13,377	Biological Sciences	DEB-0080381	Univ of Virginia
47.074	I	55,473	Biological Sciences	111G020	Univ of Wisconsin
47.074	I	177,627	Biological Sciences	111G064	Univ of Wisconsin
47.074	I	78,398	Biological Sciences	111G075	Univ of Wisconsin
47.074	I	9,289	Biological Sciences	646G203	Univ of Wisconsin
47.074	I	48,423	Biological Sciences	G001594-001	Washington St Univ
47.075	D	2,911,376	Social, Behavioral, and Economic Sciences		
47.075	I	17,584	Social, Behavioral, and Economic Sciences	N/A	Nat'l Res. Council
47.076	D	5,268,602	Education and Human Resources		
47.076	I	3,117	Education and Human Resources	12213	AAC & U
47.076	I	35,913	Education and Human Resources	2003-0919	Bay Area Discovery M
47.076	I	4,445	Education and Human Resources	497-7034-206-2001900	Clemson University
47.076	I	12,761	Education and Human Resources	693-75572062003627	Clemson University
47.076	I	61,873	Education and Human Resources	REC-0228353	Fla Atlantic Univ
47.076	I	10,308	Education and Human Resources	5-59043	Louisiana State University
47.076	I	48,812	Education and Human Resources	PM105603	Michigan St Univ
47.076	I	86,409	Education and Human Resources	6126902	Michigan St Univ
47.076	I	22,536	Education and Human Resources	745421	Ohio State Univ.
47.076	I	20,186	Education and Human Resources	Agreement NO: RSC02014	Univ of Dayton Research Institute
47.076	I	2,727	Education and Human Resources	3-27752-7810	Univ of New Mexico
47.076	I	9,198	Education and Human Resources	UTA02-118	Univ of Texas - Austin
47.076	I	20,871	Education and Human Resources	ESI-9911558	Virginia Polytechnic
47.078	D	314,620	Polar Programs		
		<u>54,044,361</u>	Total — Research and Development — National Science Foundation		

U. S. Small Business Administration

59	D	51,848	Small Business Administration		
59.037	D	<u>2,421,994</u>	Small Business Development Center		
		<u>2,473,842</u>	Total — Research and Development — U. S. Small Business Administration		

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<u>U. S. Department of Veteran's Affairs</u>					
64	D	19,453	U.S. Department of Veterans Affairs		
64	I	7,916	U.S. Department of Veterans Affairs	4-44U-8244	RTI
		<u>27,369</u>	Total — Research and Development — U. S. Department of Veteran's Affairs		
<u>U. S. Environmental Protection Agency</u>					
66	D	1,627,430	Environmental Protection Agency		
66	I	18	Environmental Protection Agency	491	AWWA Research Fdn
66	I	200,611	Environmental Protection Agency	2579	AWWA Research Fdn
66	I	425,704	Environmental Protection Agency	2666/2741	AWWA Research Fdn
66	I	194	Environmental Protection Agency	PO# 151877	Battelle
66	I	50,880	Environmental Protection Agency	68-D-00-265/WA	E H Pechan & Assoc
66	I	7,273	Environmental Protection Agency	0117-02-011/17	Eastern Res. Group,
66	I	60,062	Environmental Protection Agency	N/A	Emory University
66	I	35,849	Environmental Protection Agency	2004-0550	Exxonmobil Res. & En
66	I	25,911	Environmental Protection Agency	23BL00031	ICF Inc
66	I	52,269	Environmental Protection Agency	211-99-012	IT Corporation
66	I	8,560	Environmental Protection Agency	2004-206-01	Mantech Env. Tech.,
66	I	8,120	Environmental Protection Agency	99/04/397 WO #4	NSF International
66	I	27,186	Environmental Protection Agency	99/04/397 WO #3	NSF International
66	I	38,000	Environmental Protection Agency	99/04/397 WO #5	NSF International
66	I	11,996	Environmental Protection Agency	99/04/397 WO #6	NSF International
66	I	31,591	Environmental Protection Agency	1-42U-8892	Res. Triangle Inst.
66	I	-10,597	Environmental Protection Agency	17-42U-6600	Res. Triangle Inst.
66	I	32	Environmental Protection Agency	2000-0637	Resource Enhancement
66	I	8,976	Environmental Protection Agency	2003-1200	Univ Calif - Irvine
66.001	D	1,888,035	Air Pollution Control Program Support		
66.032	D	197,549	State Indoor Radon Grants		
66.419	D	5,653,963	Water Pollution Control - State and Interstate Program Support		
66.436	D	24,720	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
66.456	I	8,835	National Estuary Program	MCBP-CWA-03	Maryland Coastal
66.461	D	589,510	Wetland Program Grants		
66.463	D	401,724	Water Quality Cooperative Agreements		
66.500	D	6,442,029	Environmental Protection - Consolidated Research		
66.500	I	77,608	Environmental Protection - Consolidated Research	02-SC-EPA-1023	Duke Univ
66.500	I	-376	Environmental Protection - Consolidated Research	P.O. 10003-0063	Indiana University
66.500	I	2,615	Environmental Protection - Consolidated Research	99/04/397 -WO 2	NSF International

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66.500	I	-58	Environmental Protection - Consolidated Research	99/04/397-1	NSF International
66.500	I	-927	Environmental Protection - Consolidated Research	N/A	Penn State Univ
66.500	I	108,915	Environmental Protection - Consolidated Research	EPA-82868401	Penn State University
66.500	I	2,914	Environmental Protection - Consolidated Research	RE353-131/2002457	Univ of Georgia
66.500	I	29,992	Environmental Protection - Consolidated Research	P635151	Univ of Miami
66.500	I	28,470	Environmental Protection - Consolidated Research	00118791-14	Univ of Missouri
66.500	I	58,797	Environmental Protection - Consolidated Research	00118791-15	Univ of Missouri
66.500	I	1,835	Environmental Protection - Consolidated Research	EPACR82735001/NC12	Univ of Missouri
66.500	I	-1,389	Environmental Protection - Consolidated Research	EPACR82735001/NC15	Univ of Missouri
66.500	I	130,110	Environmental Protection - Consolidated Research	WU-HT-01-05/29465U	Washington Univ.
66.501	D	-12,300	Air Pollution Control Research		
66.509	D	88,339	Science To Achieve Results (STAR) Program		
66.511	D	19,907	Office of Research and Development Consolidated Research		
66.606	D	431,961	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	1,211	Surveys, Studies, Investigations and Special Purpose Grants	3.0177E+17	Mississippi State
66.606	I	3,507	Surveys, Studies, Investigations and Special Purpose Grants	PO#508690	New Mexico Tech
66.606	I	-106	Surveys, Studies, Investigations and Special Purpose Grants	8-34011-7840	Univ of NM Albuquerque
66.607	D	1,816,230	Training and Fellowships for the Environmental Protection Agency		
66.708	D	177,999	Pollution Prevention Grants Program		
66.714	D	39,854	Pesticide Environmental Stewardship - Regional Grants		
66.809	D	548,000	Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.810	D	7,301	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program		
		<u>21,376,839</u>	Total — Research and Development — U. S. Environmental Protection Agency		

U. S. Department of Energy

81	D	5,296,230	U.S. Department of Energy		
81	I	254	U.S. Department of Energy	NCSC-030501	Advanced Energy Corp
81	I	67,359	U.S. Department of Energy	2F-01181	Argonne Nat'l Lab.
81	I	24,308	U.S. Department of Energy	4F-00502	Argonne Nat'l Lab.
81	I	3,276	U.S. Department of Energy	4B-00441	Argonne Nat'l Labs
81	I	457	U.S. Department of Energy	4000002053	Battelle
81	I	14,928	U.S. Department of Energy	4000020229	Battelle
81	I	87,097	U.S. Department of Energy	ZDO-2-30628-03NCSU	BP Solar Int'l LLC
81	I	13,528	U.S. Department of Energy	82523	Brookhaven Nat'l Lab
81	I	66,959	U.S. Department of Energy	4300027343	BWX Technologies
81	I	37,014	U.S. Department of Energy	539124-53390	Carnegie Mellon Univ
81	I	-24,723	U.S. Department of Energy	RBJ 76838	Caterpillar, Inc.

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81	I	141,609	U.S. Department of Energy	UBJQ77729	Caterpillar, Inc.
81	I	-7,315	U.S. Department of Energy	DSP-96-10-669-004	Clark Atlanta University
81	I	27,741	U.S. Department of Energy	02-SC-DOE-1010	Duke Univ
81	I	72,327	U.S. Department of Energy	633254-192522	Hampton University
81	I	17,264	U.S. Department of Energy	Subagreemt #4309-1	Inst Paper Sci & Tec
81	I	10,362	U.S. Department of Energy	IREC-NCSCP4YOU799	IREC
81	I	72,367	U.S. Department of Energy	8112-53667	Johns Hopkins Univ.
81	I	102,928	U.S. Department of Energy	6464866	L. Berkeley Nat'l Lab
81	I	33	U.S. Department of Energy	B518219	L. Livermore Nat Lab
81	I	-899	U.S. Department of Energy	K98-178732	Lockheed Idaho Tech.
81	I	8,097	U.S. Department of Energy	48095-001-02 8C	Los Alamos Nat'l Lab
81	I	12,363	U.S. Department of Energy	57831-001-02 97	Los Alamos Nat'l Lab
81	I	1	U.S. Department of Energy	65404-001-03 3D	Los Alamos Nat'l Lab
81	I	105,175	U.S. Department of Energy	80294-001-04 30 I	Los Alamos Nat'l Lab
81	I	4,899	U.S. Department of Energy	81381-001-03 8C	Los Alamos Nat'l Lab
81	I	-5,413	U.S. Department of Energy	AAD-9-18668-08	MRI-NREL
81	I	144,074	U.S. Department of Energy	AAT-2-31605-05	MRI-NREL
81	I	434	U.S. Department of Energy	XAF-8-17607-03	MRI-NREL
81	I	221,417	U.S. Department of Energy	ADJ-2-30630-09/	National Renewable Energy Lab/MRI
81	I	97,226	U.S. Department of Energy	XCX-2-31214-01	National Renewable Energy Lab
81	I	10,725	U.S. Department of Energy	N/A	Oak Ridge Inst For S
81	I	1,979	U.S. Department of Energy	N/A	Rice University
81	I	53,585	U.S. Department of Energy	N/A	Sabia Incorporated
81	I	6,783	U.S. Department of Energy	99381	Sandia National Lab
81	I	27,605	U.S. Department of Energy	PO 8898	Sandia National Lab
81	I	20,085	U.S. Department of Energy	SURA-97-C5414	SE Univ. Research
81	I	11	U.S. Department of Energy	SURA-96D1805	Southeast University
81	I	36,732	U.S. Department of Energy	02C0004201	Southeast University
81	I	16,969	U.S. Department of Energy	SURA-02-C0004	SURA
81	I	6,000	U.S. Department of Energy	03-P1313	SURA
81	I	9,280	U.S. Department of Energy	N/A	U Cal Lawrence Liver
81	I	48,542	U.S. Department of Energy	B532684	U Cal Lawrence Liver
81	I	144,069	U.S. Department of Energy	6505094	Univ Calif - Berkeley
81	I	2,661	U.S. Department of Energy	B540203	Univ of Cal - LLNL
81	I	38,299	U.S. Department of Energy	B520717	Univ of California
81	I	180,522	U.S. Department of Energy	B519834	Univ of California
81	I	18	U.S. Department of Energy	1F-01930	Univ of Chicago
81	I	24,165	U.S. Department of Energy	N/A	Univ of Ill Champaig

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81	I	31,221	U.S. Department of Energy	4000001555	UT - Battelle LLC
81	I	10,236	U.S. Department of Energy	4000006079	UT - Battelle LLC
81	I	67,417	U.S. Department of Energy	4000009052	UT - Battelle LLC
81	I	-1,549	U.S. Department of Energy	4000010724	UT - Battelle LLC
81	I	6,844	U.S. Department of Energy	4000013598	UT - Battelle LLC
81	I	-583	U.S. Department of Energy	4000014042	UT - Battelle LLC
81	I	17,338	U.S. Department of Energy	4000018765	UT - Battelle LLC
81	I	23,688	U.S. Department of Energy	4000028105	UT - Battelle LLC
81	I	26,163	U.S. Department of Energy	4000029406	UT - Battelle LLC
81	I	62,849	U.S. Department of Energy	4000016791	UT - Battelle/ORNL
81	I	54,692	U.S. Department of Energy	4000018979	UT - Battelle/ORNL
81	I	-1,949	U.S. Department of Energy	MOU	Worcester Polytechnical
81.049	D	1,579,353	Office of Science Financial Assistance Program		
81.049	I	260,786	Office of Science Financial Assistance Program	03-SC-DOE-1017	Duke University
81.049	I	40,394	Office of Science Financial Assistance Program	03-SC-DOE-1040	Duke University
81.049	I	2,379	Office of Science Financial Assistance Program	DOE#FC02-02-ER63613	Ohio State Univ
81.049	I	-300	Office of Science Financial Assistance Program	UF-EIES-9909002-NCA	University of Florida
81.049	I	40,341	Office of Science Financial Assistance Program	4000013665	UT - Battelle LLC
81.059	I	18,404	Clearinghouse for Community Energy Efficiency	02-11-059	Univ of Mississippi
81.079	I	64,118	Regional Biomass Energy Programs	UM-S478	Univ of Maine
81.086	D	494,286	Conservation Research and Development		
81.087	D	8,781	Renewable Energy Research and Development		
81.087	I	14,530	Renewable Energy Research and Development	GO12026-162	CPBR, Inc.
81.087	I	783	Renewable Energy Research and Development	GO12026-171	CPBR, Inc.
81.087	I	66,771	Renewable Energy Research and Development	RAA-8-18675-03	Nat Renewable Energy
81.089	D	64,193	Fossil Energy Research and Development		
81.108	I	26,636	Epidemiology and Other Health Studies Financial Assistance Program	DE-AC02-98CH10886	Brookhaven Nat. Lab.
81.114	D	452,169	University Reactor Infrastructure and Education Support		
81.114	I	9,061	University Reactor Infrastructure and Education Support	OSP03124	Univ of Cincinnati
		<u>10,678,459</u>	Total — Research and Development — U. S. Department of Energy		
Federal Emergency Management Agency					
83	D	14,502	Federal Emergency Management Agency		
83	I	90,876	Federal Emergency Management Agency	68469	URS Corp
		<u>105,378</u>	Total — Research and Development — Federal Emergency Management Agency		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Department of Education</u>					
84	D	3,356,025	U.S. Department of Education		
84	I	9,257	U.S. Department of Education	343-0021/DS582	Duke Univ Med Ctr
84	I	136,469	U.S. Department of Education	N/A	Nat Brd Profes Teach
84	I	99,700	U.S. Department of Education	#SA-02-0204-004	Natl Board of Prof Teach Standards
84	I	19	U.S. Department of Education	40-13	Natl Inst Bldg Sci
84	I	8,684	U.S. Department of Education	5-59051	Shodor Education Foundation
84	I	134,896	U.S. Department of Education	51-000244	SRI International
84	I	4,574	U.S. Department of Education	Letter Dated 5/20/02	University of South Florida
84	I	32,648	U.S. Department of Education	N/A	Wake Co Pub Sch Syst
84	I	593,686	U.S. Department of Education	ED-01-CO-0120	Westat
84	I	56,771	U.S. Department of Education	N/A	Yale University
84.015	D	1,659,080	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.015	I	217,308	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	03-SC-DED-1044	Duke University
84.015	I	64,307	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1041	Duke University
84.015	I	42,639	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1040	Duke University
84.015	I	69,526	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	04-SC-DED-1010	Duke University
84.016	D	66,329	Undergraduate International Studies and Foreign Language Programs		
84.017	D	75,053	International Research and Studies		
84.022	D	109,299	Overseas - Doctoral Dissertation		
84.024	D	-4,199	Early Education for Children with Disabilities		
84.029	D	17,066	Special Education - Personnel Development and Parent Training		
84.116	D	513,407	Fund for the Improvement of Postsecondary Education		
84.116	I	4,783	Fund for the Improvement of Postsecondary Education	4600482841	Baylor Col Med
84.116	I	3,969	Fund for the Improvement of Postsecondary Education	OSP03128	Univ of Cincinnati
84.116	I	2,487	Fund for the Improvement of Postsecondary Education	C00001253-1	Univ of Mo Columbia
84.120	D	108,325	Minority Science and Engineering Improvement		
84.129	D	26,391	Rehabilitation Long-Term Training		
84.133	D	1,036,153	National Institute on Disability and Rehabilitation Research		
84.170	D	169,503	Javits Fellowships		
84.184	D	1,098	Safe and Drug-Free Schools and Communities - National Programs		
84.195	D	308,306	Bilingual Education - Professional Development		
84.200	D	247,191	Graduate Assistance in Areas of National Need		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.206	D	183,812	Javits Gifted and Talented Students Education Grant Program		
84.220	D	312,588	Centers for International Business Education		
84.229	I	120,847	Language Resource Centers	03-SC-DED-1014	Duke University
84.229	I	-973	Language Resource Centers	00-SC-DED-1002	Duke University
84.303	D	-18,503	Technology Innovation Challenge Grants		
84.305	D	631,767	Education Research, Development and Dissemination		
84.307	D	2,387,097	National Institute on Early Childhood Development and Education		
84.324	D	1,472,190	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities		
84.324	I	120,398	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	PO#10209-0139	Indiana Univ
84.324	I	61,981	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	51-000476	SRI International
84.324	I	15	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	050902	Univ Conn Hlth Ctr
84.324	I	35,435	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	030524	Univ Conn Hlth Ctr
84.324	I	5,785	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	03-0759	Univ of Connecticut
84.324	I	5,348	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	658835	University of Hawaii
84.325	D	1,491,945	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.334	D	223,122	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.335	D	41,315	Child Care Access Means Parents in School		
84.342	D	204,446	Preparing Tomorrow's Teachers to Use Technology		
84.349	D	202,986	Early Childhood Educator Professional Development		
84.349	I	189,961	Early Childhood Educator Professional Development	331060	Nova Southeast Univ
		<u>16,842,312</u>	Total — Research and Development — U. S. Department of Education		

U. S. Pension Benefit Guaranty Corporation

86	D	2,983	Pension Benefit Guaranty Corporation		
		<u>2,983</u>	Total — Research and Development — U. S. Pension Benefit Guaranty Corporation		

National Archives and Records Administration

89.003	D	82,876	National Historical Publications and Records Grants		
		<u>82,876</u>	Total — Research and Development — National Archives and Records Administration		

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

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	D	21,736,833	U.S. Department of Health and Human Services		
93	I	35,029	U.S. Department of Health and Human Services	TFED29-117	6671P Foundation
93	I	129,004	U.S. Department of Health and Human Services	N/A	Academyhealth
93	I	10,335	U.S. Department of Health and Human Services	9-526-3878	Albert Einstein Coll
93	I	98,532	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	474,891	U.S. Department of Health and Human Services	CA80098-S1	Amer Coll Radiology
93	I	7,675	U.S. Department of Health and Human Services	N/A	American Cancer Soc
93	I	-15	U.S. Department of Health and Human Services	R43 DK59698	Artedel Sciences, Inc
93	I	351,210	U.S. Department of Health and Human Services	TS-0768	Assc Teachrs Prev Md
93	I	-1,624	U.S. Department of Health and Human Services	TS 323-15/16	Assc Teachrs Prev Md
93	I	-22	U.S. Department of Health and Human Services	N/A	Assc Teachrs Prev Md
93	I	24	U.S. Department of Health and Human Services	N/A	Assoc Amer Med Colle
93	I	95,718	U.S. Department of Health and Human Services	A1011-21/21	Assoc Sch Pub Health
93	I	950,624	U.S. Department of Health and Human Services	A1011-21/22	Assoc Sch Pub Health
93	I	17,288	U.S. Department of Health and Human Services	D3302-23/23	Assoc Sch Pub Health
93	I	4,699	U.S. Department of Health and Human Services	H3323-07/07	Assoc Sch Pub Health
93	I	39,282	U.S. Department of Health and Human Services	S0068-16/20/P19	Assoc Sch Pub Health
93	I	-9,597	U.S. Department of Health and Human Services	S0805-18/20	Assoc Sch Pub Health
93	I	31	U.S. Department of Health and Human Services	S0807-18/20	Assoc Sch Pub Health
93	I	-343	U.S. Department of Health and Human Services	S1099-19/21	Assoc Sch Pub Health
93	I	148	U.S. Department of Health and Human Services	S1217-19/19	Assoc Sch Pub Health
93	I	78,476	U.S. Department of Health and Human Services	S1217-19/21	Assoc Sch Pub Health
93	I	5,083	U.S. Department of Health and Human Services	S1539-20/21	Assoc Sch Pub Health
93	I	-8	U.S. Department of Health and Human Services	S1713-21/21	Assoc Sch Pub Health
93	I	145,978	U.S. Department of Health and Human Services	S1727-21/22	Assoc Sch Pub Health
93	I	126,278	U.S. Department of Health and Human Services	S1733-21/21	Assoc Sch Pub Health
93	I	-24,500	U.S. Department of Health and Human Services	S1734-21/21	Assoc Sch Pub Health
93	I	282,380	U.S. Department of Health and Human Services	S1734-21/22	Assoc Sch Pub Health
93	I	490,431	U.S. Department of Health and Human Services	S1734-21/23	Assoc Sch Pub Health
93	I	90	U.S. Department of Health and Human Services	S1930-21/21	Assoc Sch Pub Health
93	I	-5,906	U.S. Department of Health and Human Services	S1935-21/21	Assoc Sch Pub Health
93	I	196,102	U.S. Department of Health and Human Services	S1935-21/22	Assoc Sch Pub Health
93	I	205,061	U.S. Department of Health and Human Services	S1935-21/23	Assoc Sch Pub Health
93	I	183,248	U.S. Department of Health and Human Services	S1938-21/22	Assoc Sch Pub Health
93	I	347,221	U.S. Department of Health and Human Services	S1938-21/23	Assoc Sch Pub Health
93	I	137,752	U.S. Department of Health and Human Services	S1958-21/22	Assoc Sch Pub Health
93	I	310,981	U.S. Department of Health and Human Services	S1958-21/23	Assoc Sch Pub Health

STATE OF NORTH CAROLINA

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	24,612	U.S. Department of Health and Human Services	S2224-22/22	Assoc Sch Pub Health
93	I	43,821	U.S. Department of Health and Human Services	S2233-22/22	Assoc Sch Pub Health
93	I	125,230	U.S. Department of Health and Human Services	S2233-22/23	Assoc Sch Pub Health
93	I	11,780	U.S. Department of Health and Human Services	S2237-22/22	Assoc Sch Pub Health
93	I	3	U.S. Department of Health and Human Services	S2803-22/22	Assoc Sch Pub Health
93	I	7,648	U.S. Department of Health and Human Services	S2804-22/22	Assoc Sch Pub Health
93	I	34,930	U.S. Department of Health and Human Services	S3244-23/23	Assoc Sch Pub Health
93	I	162,026	U.S. Department of Health and Human Services	S3253-23/23	Assoc Sch Pub Health
93	I	63,321	U.S. Department of Health and Human Services	N/A	Atlanta Rsch Edu Fdn
93	I	34,657	U.S. Department of Health and Human Services	N/A	AXIO Research Corp
93	I	-3,472	U.S. Department of Health and Human Services	2-R01-DK48028-0	Barnes-Jewish Hosp
93	I	-33	U.S. Department of Health and Human Services	PO#168880TASK A	Battelle
93	I	10,462	U.S. Department of Health and Human Services	PO#168880TASK B	Battelle
93	I	49,514	U.S. Department of Health and Human Services	P.O.160807	Battelle, Inc
93	I	16,604	U.S. Department of Health and Human Services	BRC-1108-41	Bioreliance Corp
93	I	51	U.S. Department of Health and Human Services	MC-317170-D-JW	Boston University
93	I	-48,706	U.S. Department of Health and Human Services	MC-418607-D-JW	Boston University
93	I	5,210	U.S. Department of Health and Human Services	N/A	CALGB/Univ Chicago
93	I	26,761	U.S. Department of Health and Human Services	MMVT-IIIP-47	Cancervax
93	I	9,358	U.S. Department of Health and Human Services	MMVT-IV-47	Cancervax
93	I	11,374	U.S. Department of Health and Human Services	2003-0744	CCL Biomedical, Inc.
93	I	137,821	U.S. Department of Health and Human Services	N/A	Center Line Prod
93	I	147,743	U.S. Department of Health and Human Services	N/A	Chatham Research
93	I	5,092	U.S. Department of Health and Human Services	PO #F392080	Children's Hosp/Bost
93	I	22,023	U.S. Department of Health and Human Services	PO# 0000038202	Children's Hosp/Bost
93	I	7,875	U.S. Department of Health and Human Services	PO# 0000056572	Children's Hosp/Bost
93	I	27,946	U.S. Department of Health and Human Services	662-91193183	Chldrns Hosp Rsch Ct
93	I	95,564	U.S. Department of Health and Human Services	UNC-2001-02	CODA, Inc
93	I	4,758	U.S. Department of Health and Human Services	UNC-2001-01	CODA, Inc
93	I	763	U.S. Department of Health and Human Services	R01-DK49368	Columbia Hosp/CHMCD
93	I	50	U.S. Department of Health and Human Services	N/A	Columbia Univ
93	I	51,446	U.S. Department of Health and Human Services	N/A	Courtesy Assoc
93	I	11,301	U.S. Department of Health and Human Services	N/A	Darpharma, Inc
93	I	3,878	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93	I	-10,285	U.S. Department of Health and Human Services	N/A	Dartmouth College
93	I	24,181	U.S. Department of Health and Human Services	5-30621	Dartmouth College
93	I	73,074	U.S. Department of Health and Human Services	5-30625	Dartmouth College
93	I	144,330	U.S. Department of Health and Human Services	JA-OECD-01-0005	DC Dept Hmn Ser - OECD

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93	I	19,100	U.S. Department of Health and Human Services	SPS# 101834	Duke Clinical Rsch
93	I	957	U.S. Department of Health and Human Services	N/A	Duke Clinical Rsch
93	I	28,993	U.S. Department of Health and Human Services	303-2532/DS552	Duke Univ
93	I	-10,154	U.S. Department of Health and Human Services	303-9691/DS561	Duke Univ
93	I	7,323	U.S. Department of Health and Human Services	303-9706/DS561	Duke Univ
93	I	-624	U.S. Department of Health and Human Services	303-9140/DS561	Duke Univ
93	I	163,045	U.S. Department of Health and Human Services	303-2178/DS754	Duke Univ
93	I	29,810	U.S. Department of Health and Human Services	303-2067/DS798	Duke Univ
93	I	38,362	U.S. Department of Health and Human Services	303-2127/DS811	Duke Univ
93	I	27,913	U.S. Department of Health and Human Services	N/A	Duke Univ
93	I	35,195	U.S. Department of Health and Human Services	117161	Duke Univ
93	I	12,134	U.S. Department of Health and Human Services	303-6383/DS568	Duke Univ
93	I	6,513	U.S. Department of Health and Human Services	303-7355/DS604	Duke Univ
93	I	74,739	U.S. Department of Health and Human Services	N/A	Duke Univ Med Ctr
93	I	-2,039	U.S. Department of Health and Human Services	383-0313/DS750	Duke Univ Med Ctr
93	I	22,798	U.S. Department of Health and Human Services	383-0315/DS750	Duke Univ Med Ctr
93	I	34,907	U.S. Department of Health and Human Services	353-7190/DS656	Duke Univ Med Ctr
93	I	157,890	U.S. Department of Health and Human Services	303-6126	Duke Univ Med Ctr
93	I	98,812	U.S. Department of Health and Human Services	303-6083	Duke Univ Med Ctr
93	I	235,318	U.S. Department of Health and Human Services	303-6085	Duke Univ Med Ctr
93	I	30,003	U.S. Department of Health and Human Services	3835282	Duke Univ Med Ctr
93	I	25,162	U.S. Department of Health and Human Services	303-9536/DS561	Duke University
93	I	88,016	U.S. Department of Health and Human Services	303.7374.73870	Duke University
93	I	46,077	U.S. Department of Health and Human Services	N/A	Duke University
93	I	1,500	U.S. Department of Health and Human Services	117161	Duke University
93	I	459,096	U.S. Department of Health and Human Services	DS638	Duke University
93	I	79,206	U.S. Department of Health and Human Services	DS655	Duke University
93	I	74,777	U.S. Department of Health and Human Services	N/A	Emory University
93	I	6,950	U.S. Department of Health and Human Services	N/A	Encelle, Inc
93	I	29,176	U.S. Department of Health and Human Services	630-4	Family Health Intl
93	I	31,158	U.S. Department of Health and Human Services	9368	Family Health Intl
93	I	38,625	U.S. Department of Health and Human Services	N/A	Family Violence & Ra
93	I	4,008	U.S. Department of Health and Human Services	3011/U10-CA1353	Fdn Children's Oncol
93	I	74,944	U.S. Department of Health and Human Services	12-ALA11-01	Georgia State Univ
93	I	87,669	U.S. Department of Health and Human Services	N/A	Gynecologic Oncology
93	I	93,697	U.S. Department of Health and Human Services	03-006	Health Sys Res, Inc
93	I	84,368	U.S. Department of Health and Human Services	03-010	Hlth Sys Rsch Inc
93	I	29,584	U.S. Department of Health and Human Services	UNC 3634-03/02	Hosp Joint Diseases

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	74,350	U.S. Department of Health and Human Services	5-R01-AR46505-0	Hosp Special Surgery
93	I	147,798	U.S. Department of Health and Human Services	23BL00150	ICF Consulting
93	I	31,930	U.S. Department of Health and Human Services	PO #39304-0038	Indiana Univ
93	I	950	U.S. Department of Health and Human Services	N/A	Inotek Corporation
93	I	3,443	U.S. Department of Health and Human Services	00-01	Inotek Corporation
93	I	8,279	U.S. Department of Health and Human Services	N/A	Intellitools Inc
93	I	123,845	U.S. Department of Health and Human Services	430-78-02	Iowa State Univ
93	I	349,257	U.S. Department of Health and Human Services	N01-HC-95170	Jackson State Univ
93	I	22,435	U.S. Department of Health and Human Services	EY11751	Jaeb Ctr For Hlth Re
93	I	1,202	U.S. Department of Health and Human Services	N/A	Jaeb Ctr For Hlth Re
93	I	40,550	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins Univ
93	I	10,074	U.S. Department of Health and Human Services	37174	Johns Hopkins Univ
93	I	81,558	U.S. Department of Health and Human Services	N/A	Johns Hopkins Univ
93	I	47,051	U.S. Department of Health and Human Services	PO# 8210-25320	Johns Hopkins Univ
93	I	8,419	U.S. Department of Health and Human Services	PO# 8209-19137-	Johns Hopkins Univ
93	I	55,692	U.S. Department of Health and Human Services	PO #8111-68638-	Johns Hopkins Univ
93	I	63,647	U.S. Department of Health and Human Services	5-R01-NS041483-	Karolinska Inst.
93	I	37,465	U.S. Department of Health and Human Services	N/A	Lambada Technologies
93	I	173,968	U.S. Department of Health and Human Services	5710001391	MA Insti Technology
93	I	8,261	U.S. Department of Health and Human Services	N/A	Maryland Med Res Ins
93	I	89,358	U.S. Department of Health and Human Services	N/A	Mayo Clinic Rochest.
93	I	1,416	U.S. Department of Health and Human Services	N/A	McLean Hospital
93	I	39,076	U.S. Department of Health and Human Services	N2000-12	Medical College Ohio
93	I	1,689	U.S. Department of Health and Human Services	N2000-13	Medical College Ohio
93	I	8,287	U.S. Department of Health and Human Services	PO# 1104	MI Corporation
93	I	24,365	U.S. Department of Health and Human Services	N/A	Mt Sinai Sch Of Med
93	I	3,737	U.S. Department of Health and Human Services	N/A	NACCHO
93	I	-11,546	U.S. Department of Health and Human Services	01H056077	Nat'l Assoc St EMS
93	I	2,296	U.S. Department of Health and Human Services	9619U10-CA1353	Natl Chldhd Cncr Fdn
93	I	8,197	U.S. Department of Health and Human Services	11441	Natl Chldhd Cncr Fdn
93	I	35,201	U.S. Department of Health and Human Services	98543-1067	Natl Chldhd Cncr Fdn
93	I	10,318	U.S. Department of Health and Human Services	N/A	Natural Pharmacia In
93	I	181	U.S. Department of Health and Human Services	N/A	New Hanover Reg Med
93	I	23,344	U.S. Department of Health and Human Services	N/A	New York University
93	I	2,082	U.S. Department of Health and Human Services	N/A	NPI Inc
93	I	96,123	U.S. Department of Health and Human Services	N/A	Oak Ridge Inst Scien
93	I	16,736	U.S. Department of Health and Human Services	7-6295 Release	Oak Ridge Inst Scien
93	I	33	U.S. Department of Health and Human Services	496381	Pacific Inst Resch

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	80,790	U.S. Department of Health and Human Services	N/A	Pan Lutheran Ministr
93	I	395,316	U.S. Department of Health and Human Services	710-7515	Rhode Island Hospital
93	I	168,882	U.S. Department of Health and Human Services	N/A	Rhode Island Hospital
93	I	27,507	U.S. Department of Health and Human Services	13-46U-7147	RTI
93	I	83,605	U.S. Department of Health and Human Services	1-44U-6919	RTI
93	I	99,729	U.S. Department of Health and Human Services	1-44U-8244	RTI
93	I	40,730	U.S. Department of Health and Human Services	1-46U-8452/290-	RTI
93	I	7,597	U.S. Department of Health and Human Services	1-48U-7901	RTI
93	I	96,731	U.S. Department of Health and Human Services	1-51U-7778/HD33	RTI
93	I	33,029	U.S. Department of Health and Human Services	1-51U-8930	RTI
93	I	58	U.S. Department of Health and Human Services	2-46U-6703	RTI
93	I	414,451	U.S. Department of Health and Human Services	2-52U-7049	RTI
93	I	234,390	U.S. Department of Health and Human Services	290-02-0016	RTI
93	I	86,101	U.S. Department of Health and Human Services	3-46U-7578	RTI
93	I	-3,952	U.S. Department of Health and Human Services	4-44U-7897	RTI
93	I	44,128	U.S. Department of Health and Human Services	5-51U-8643	RTI
93	I	116,913	U.S. Department of Health and Human Services	9-51U-7171	RTI
93	I	87,689	U.S. Department of Health and Human Services	N/A	RTI
93	I	4,104	U.S. Department of Health and Human Services	PO# 00089949S	RTI
93	I	119,410	U.S. Department of Health and Human Services	1431	Rutgers
93	I	65,156	U.S. Department of Health and Human Services	N/A	Science Appli Int'l
93	I	-6,761	U.S. Department of Health and Human Services	5-72125	Scripps Resch Inst
93	I	-846	U.S. Department of Health and Human Services	5-72229	Scripps Resch Inst
93	I	87,867	U.S. Department of Health and Human Services	5-72320	Scripps Resch Inst
93	I	78,489	U.S. Department of Health and Human Services	N/A	Sloan-Kettering Inst
93	I	400,562	U.S. Department of Health and Human Services	N/A	St Louis Univ
93	I	71,146	U.S. Department of Health and Human Services	N/A	State & Terr Injury
93	I	38	U.S. Department of Health and Human Services	C20113240	State of Alabama/DPH
93	I	176,176	U.S. Department of Health and Human Services	N/A	Tanglewood Rsrch Inc
93	I	37,990	U.S. Department of Health and Human Services	N/A	Tulane University
93	I	32,304	U.S. Department of Health and Human Services	N/A	U Med & Dentstry NJ
93	I	-794	U.S. Department of Health and Human Services	R01-CA82525	Univ Cincinnati
93	I	53,804	U.S. Department of Health and Human Services	2-5-80344/PO# 0	Univ Colorado Hlth
93	I	9,411	U.S. Department of Health and Human Services	2-5-80021	Univ Colorado Hlth
93	I	16,265	U.S. Department of Health and Human Services	CG0205	Univ MD - Baltimore
93	I	2,961	U.S. Department of Health and Human Services	CG0227-FY02	Univ MD - Baltimore
93	I	118,886	U.S. Department of Health and Human Services	N/A	Univ of Alabama
93	I	2,991	U.S. Department of Health and Human Services	N/A	Univ of Alabama - Birm

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93	I	37,674	U.S. Department of Health and Human Services	N/A	Univ of California
93	I	-1,163	U.S. Department of Health and Human Services	5-23345/U10CA37	Univ of Chicago
93	I	5,666	U.S. Department of Health and Human Services	N/A	Univ of Florida
93	I	55,717	U.S. Department of Health and Human Services	PO #Z655864	Univ of Hawaii
93	I	28,428	U.S. Department of Health and Human Services	R01AR47711-01/S	Univ of Maryland
93	I	36,156	U.S. Department of Health and Human Services	PO#S01250	Univ of Maryland
93	I	302,920	U.S. Department of Health and Human Services	S01212	Univ of Maryland
93	I	665	U.S. Department of Health and Human Services	N/A	Univ of Memphis
93	I	15,169	U.S. Department of Health and Human Services	PO#3000378074	Univ of Michigan
93	I	5,495	U.S. Department of Health and Human Services	PO#S6526012105	Univ of Minnesota
93	I	43,899	U.S. Department of Health and Human Services	PO#6636375204	Univ of Minnesota
93	I	-62	U.S. Department of Health and Human Services	B6367251102	Univ of Minnesota
93	I	15,280	U.S. Department of Health and Human Services	B6367251103	Univ of Minnesota
93	I	33,709	U.S. Department of Health and Human Services	M4926063101	Univ of Minnesota
93	I	141,229	U.S. Department of Health and Human Services	S6656567101	Univ of Minnesota
93	I	9,205	U.S. Department of Health and Human Services	5-35123/PO#8622	Univ of Pennsylvania
93	I	84,869	U.S. Department of Health and Human Services	PO# 0000121430	Univ of Utah
93	I	-398	U.S. Department of Health and Human Services	115130	Univ of Virginia
93	I	5,026	U.S. Department of Health and Human Services	115129	Univ of Virginia
93	I	88,395	U.S. Department of Health and Human Services	GC10825	Univ of Virginia
93	I	193,570	U.S. Department of Health and Human Services	GC10988.119471	Univ of Virginia
93	I	261,324	U.S. Department of Health and Human Services	GC10988.119477	Univ of Virginia
93	I	1,320	U.S. Department of Health and Human Services	5-24898	Univ of Virginia
93	I	113	U.S. Department of Health and Human Services	GC10357-114037	Univ of Virginia
93	I	-16,380	U.S. Department of Health and Human Services	GC10817-117139	Univ of Virginia
93	I	113,126	U.S. Department of Health and Human Services	P844060	Univ Wisconsin
93	I	8,388	U.S. Department of Health and Human Services	N/A	Universidad Metropol
93	I	2,329	U.S. Department of Health and Human Services	SH184X	University of Bath
93	I	633	U.S. Department of Health and Human Services	GMO-000924/GM62	UT Southwest Med Ctr
93	I	12,365	U.S. Department of Health and Human Services	GMO-010137	UT Southwest Med Ctr
93	I	4,818	U.S. Department of Health and Human Services	GMO-010138	UT Southwest Med Ctr
93	I	219,296	U.S. Department of Health and Human Services	GMO010108/N01MH	UT Southwest Med Ctr
93	I	125,901	U.S. Department of Health and Human Services	N/A	Wake F Univ Sch Med
93	I	51,665	U.S. Department of Health and Human Services	N/A	Wits Health Consorti
93.103	D	206,563	Food and Drug Administration - Research		
93.107	D	944,620	Model State-Supported Area Health Education Centers		
93.110	D	2,535,655	Maternal and Child Health Federal Consolidated Programs		
93.110	I	70,226	Maternal and Child Health Federal Consolidated Programs	VUMC CA #9935	Vanderbilt U Med C

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93.110	I	10,848	Maternal and Child Health Federal Consolidated Programs	1H30 MC 0041-04	Vanderbilt Univ
93.110	I	4,793	Maternal and Child Health Federal Consolidated Programs	MC00022	Wake F Univ Sch Med
93.113	D	5,723,128	Biological Response to Environmental Health Hazards		
93.113	I	35,827	Biological Response to Environmental Health Hazards	303-9238/DS627	Duke Univ Med Ctr
93.113	I	15,587	Biological Response to Environmental Health Hazards	03-025	Univ Texas Med Branc
93.114	D	2,026,372	Applied Toxicological Research and Testing		
93.115	D	711,494	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.115	I	-970	Biometry and Risk Estimation - Health Risks from Environmental Exposures	N/A	Penn State Univ
93.115	I	-1,228	Biometry and Risk Estimation - Health Risks from Environmental Exposures	262302	Univ Conn Hlth Ctr
93.115	I	9,952	Biometry and Risk Estimation - Health Risks from Environmental Exposures	365504	Univ of Connecticut
93.117	D	181,995	Grants for Preventive Medicine		
93.121	D	8,590,493	Oral Diseases and Disorders Research		
93.121	I	-9,695	Oral Diseases and Disorders Research	1018759/1/22235	Research Fdn of SUNY
93.121	I	-22,326	Oral Diseases and Disorders Research	PO# R148526	Research Fdn of SUNY
93.121	I	492,166	Oral Diseases and Disorders Research	R213888	Research Fdn of SUNY
93.121	I	89,853	Oral Diseases and Disorders Research	R213891	Research Fdn of SUNY
93.121	I	169,461	Oral Diseases and Disorders Research	R213894	Research Fdn of SUNY
93.121	I	15,424	Oral Diseases and Disorders Research	PO# R148486	Research Fdn of SUNY
93.121	I	509	Oral Diseases and Disorders Research	1025435/1/25379	Research Fdn of SUNY
93.121	I	49,774	Oral Diseases and Disorders Research	PO# R150926	Research Fdn of SUNY
93.121	I	33,352	Oral Diseases and Disorders Research	2963SC	Univ Calif - San Franc
93.121	I	83,372	Oral Diseases and Disorders Research	PO# 1223280	Univ of Pennsylvania
93.121	I	36,985	Oral Diseases and Disorders Research	540269-A	Univ of Pennsylvania
93.121	I	-11,458	Oral Diseases and Disorders Research	DE13546	Univ of Wash - Seattle
93.121	I	102,628	Oral Diseases and Disorders Research	524544	Univ of Wash - Seattle
93.135	D	3,852,172	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	19,362	Centers for Research and Demonstration for Health Promotion and Disease Prevention	6405-0224-01-B	Univ of So Florida
93.135	I	46	Centers for Research and Demonstration for Health Promotion and Disease Prevention	02-021-UNC	West Virginia Univ
93.135	I	12,778	Centers for Research and Demonstration for Health Promotion and Disease Prevention	94-593-UNC	West Virginia Univ
93.135	I	92,752	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	Yale-Griffin Prev
93.136	D	1,914,160	Injury Prevention and Control Research and State and Community Based Programs		
93.153	I	4,241	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	389-5061/DS442	Duke Univ Med Ctr
93.153	I	9,925	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	389-5063/DS442	Duke Univ Med Ctr
93.155	D	964,786	Rural Health Research Centers		
93.157	D	534,794	Centers of Excellence		
93.172	D	1,449,271	Human Genome Research		
93.173	D	2,100,309	Research Related to Deafness and Communication Disorders		
93.173	I	-319	Research Related to Deafness and Communication Disorders	PO#8910-16097-X	Johns Hopkins Univ

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93.173	I	127,443	Research Related to Deafness and Communication Disorders	PO#8206-00385-X	Johns Hopkins Univ
93.178	D	45,381	Nursing Workforce Diversity		
93.184	D	164,667	Disabilities Prevention		
93.186	D	278,088	National Research Services Awards		
93.191	D	193,870	Allied Health Special Projects		
93.192	D	180,360	Quentin N. Burdick Programs for Rural Interdisciplinary Training		
93.213	D	1,171,915	Research and Training in Complementary and Alternative Medicine		
93.213	I	42,456	Research and Training in Complementary and Alternative Medicine	664642	Univ of Miami
93.217	D	107,729	Family Planning - Services		
93.225	D	366,990	National Research Service Awards - Health Services Research Training		
93.226	D	2,107,026	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	9,598	Research on Healthcare Costs, Quality and Outcomes	N/A	Kaiser Fdn Res Insti
93.226	I	52,043	Research on Healthcare Costs, Quality and Outcomes	N/A	Nat Init Chld Hlthcr
93.226	I	66,492	Research on Healthcare Costs, Quality and Outcomes	002	Shaw University
93.226	I	49,901	Research on Healthcare Costs, Quality and Outcomes	F007649	Univ of Michigan
93.230	I	4,603	Consolidated Knowledge Development and Application (KD & A) Program	03-SC-SAMHSA-10	Duke Univ
93.230	I	152,581	Consolidated Knowledge Development and Application (KD & A) Program	N/A	Pan Lutheran Ministr
93.230	I	1,544	Consolidated Knowledge Development and Application (KD & A) Program	160-4551-00#3	Policy Resrch Assoc
93.230	I	247,699	Consolidated Knowledge Development and Application (KD & A) Program	160-4551-00#5	Policy Resrch Assoc
93.236	D	74,233	Grants for Dental Public Health Residency Training		
93.238	D	135,012	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.241	D	112,005	State Rural Hospital Flexibility Program		
93.242	D	12,244,832	Mental Health Research Grants		
93.242	I	16,791	Mental Health Research Grants	465152	Albany Med College
93.242	I	-135	Mental Health Research Grants	N/A	Columbia Univ
93.242	I	51,237	Mental Health Research Grants	PO#540688	Columbia Univ
93.242	I	31,459	Mental Health Research Grants	01-SC-NIH-1016	Duke Univ
93.242	I	22,656	Mental Health Research Grants	303-7424/DS803	Duke Univ
93.242	I	24,688	Mental Health Research Grants	303-7231/DS805	Duke Univ
93.242	I	6,070	Mental Health Research Grants	303-7239/DS823	Duke Univ
93.242	I	5,446	Mental Health Research Grants	403968	Salk Institute
93.242	I	2,901	Mental Health Research Grants	3040SC	Univ Calif - San Franc
93.242	I	23,374	Mental Health Research Grants	2-5-73443	Univ of Colorado
93.242	I	54,627	Mental Health Research Grants	F008906	Univ of Michigan
93.242	I	-8,943	Mental Health Research Grants	531772	Univ of Pennsylvania
93.242	I	53,267	Mental Health Research Grants	PO# 1093732	Univ of Pennsylvania
93.242	I	8,251	Mental Health Research Grants	107375-1	Univ of Pit

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93.243	D	34,586	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.247	D	7,263	Advanced Education Nursing Grant Program		
93.249	D	390,204	Public Health Training Centers Grant Program		
93.262	D	1,957,195	Occupational Safety and Health Research Projects		
93.262	I	11,425	Occupational Safety and Health Research Projects	11600650057099	Marshfield Clinic Fd
93.262	I	12,080	Occupational Safety and Health Research Projects	PO# 4000507369	Univ of Iowa
93.262	I	-1,564	Occupational Safety and Health Research Projects	OH03648	Wake F Univ Sch Med
93.263	D	789,852	Occupational Safety and Health - Training Grants		
93.264	D	51,662	Nurse Faculty Loan Program (NFLP)		
93.271	D	216,730	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	188,962	Alcohol National Research Service Awards for Research Training		
93.273	D	6,503,538	Alcohol Research Programs		
93.273	I	8,874	Alcohol Research Programs	04-SC-NIH-1001	Duke Univ
93.273	I	77,050	Alcohol Research Programs	N/A	Harvard Univ
93.273	I	41,223	Alcohol Research Programs	080-01000-R6010	Thomas Jefferson Uni
93.273	I	11,883	Alcohol Research Programs	N/A	Univ of Louisville
93.273	I	80,787	Alcohol Research Programs	5-34334	Univ of Memphis
93.273	I	41,489	Alcohol Research Programs	N/A	Univ of Memphis
93.273	I	21,140	Alcohol Research Programs	WFUHS13057	Wake Forest Univ. Health Sciences
93.277	D	571,450	Career Development Awards		
93.278	D	469,282	Drug Abuse National Research Service Awards for Research Training		
93.279	D	4,808,276	Drug Abuse Research Programs		
93.279	I	-22,543	Drug Abuse Research Programs	N/A	Columbia Univ
93.279	I	104,528	Drug Abuse Research Programs	N/A	Flying Bridge Techno
93.279	I	127,479	Drug Abuse Research Programs	N/A	Mt Sinai Sch of Med
93.279	I	66,669	Drug Abuse Research Programs	496430	Pacific Inst Resch
93.279	I	11	Drug Abuse Research Programs	496446	Pacific Inst Resch
93.279	I	15,677	Drug Abuse Research Programs	496430	Pacific Inst. For Re
93.281	D	1,318,442	Mental Health Research Career/Scientist Development Awards		
93.282	D	527,012	Mental Health National Research Service Awards for Research Training		
93.283	D	4,650,965	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	148,981	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0275-03/03	Assc Amer Medical
93.283	I	56,326	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0645-04/04	Assc Amer Medical
93.283	I	65,259	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0644-04/04	Assc Amer Medical
93.283	I	36,833	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0275-03/03	Assoc Amer Med Colle
93.283	I	71,768	Centers for Disease Control and Prevention - Investigations and Technical Assistance	02-576-UNC	West Virginia Univ
93.286	D	3,717,437	Discovery and Applied Research		
93.286	I	17,053	Discovery and Applied Research	04-SC-NIH-1019	Duke University

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93.300	D	110,817	National Center for Health Workforce Analysis		
93.306	D	1,118,611	Comparative Medicine		
93.306	I	32,106	Comparative Medicine	02-SC-NIH-1006	Duke University
93.309	D	127,193	Bioinformatics and Computational Biology Research		
93.333	D	2,917,668	Clinical Research		
93.333	I	208,477	Clinical Research	303-3408/DS827	Duke Univ
93.337	I	48,127	Biomedical Research Support	S01160	UMD - Baltimore
93.358	D	102,154	Advanced Education Nursing Traineeships		
93.359	D	3,983	Nurse Education, Practice and Retention Grants		
93.361	D	5,431,757	Nursing Research		
93.361	I	2,716	Nursing Research	N/A	Emory University
93.361	I	-88	Nursing Research	8406181A	Oregon Hlth Sciences
93.361	I	53,553	Nursing Research	GSONO0086A	Oregon Hlth Sciences
93.361	I	10,593	Nursing Research	17166/114342	Univ of Texas HSC
93.361	I	-1	Nursing Research	K016702	Univ Wisconsin - Milwa
93.371	D	373,276	Biomedical Technology		
93.371	I	3,311	Biomedical Technology	PO# 10217587	Univ of California
93.375	D	2,938,696	Minority Biomedical Research Support		
93.375	I	1,215	Minority Biomedical Research Support	912-536-A	Children's Hospital
93.375	I	45,043	Minority Biomedical Research Support	002	Shaw University
93.375	I	11,265	Minority Biomedical Research Support	001	Shaw University
93.389	D	8,177,737	National Center for Research Resources		
93.389	I	106,094	National Center for Research Resources	2003-1251	Univ of California
93.390	D	20,551	Academic Research Enhancement Award		
93.393	D	12,054,231	Cancer Cause and Prevention Research		
93.393	I	67,066	Cancer Cause and Prevention Research	303-2189/DS836	Duke University
93.393	I	1,933	Cancer Cause and Prevention Research	303-2907/DS467	Duke University
93.393	I	-951	Cancer Cause and Prevention Research	303-2501/DS494	Duke University
93.393	I	223,875	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	17,394	Cancer Cause and Prevention Research	303-2943	Duke University
93.393	I	24,683	Cancer Cause and Prevention Research	2-R01-CA69222-0	Med Univ of SC
93.393	I	-14,871	Cancer Cause and Prevention Research	1-R41-CA83369	Triangle Labs, Inc
93.393	I	197,632	Cancer Cause and Prevention Research	N/A	Triangle Labs, Inc
93.393	I	-6,150	Cancer Cause and Prevention Research	V399261	Univ of Arizona
93.393	I	81,098	Cancer Cause and Prevention Research	Z640474	Univ of Hawaii
93.393	I	-149	Cancer Cause and Prevention Research	H20205	Univ Southern Califo
93.393	I	7,696	Cancer Cause and Prevention Research	H25986	Univ Southern Califo
93.393	I	231,943	Cancer Cause and Prevention Research	H28024	Univ Southern Califo

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93.393	I	142,418	Cancer Cause and Prevention Research	54505	Wake F Univ Sch Med
93.393	I	-67	Cancer Cause and Prevention Research	P.O.#29118V/WU	Washington Univ
93.394	D	210,309	Cancer Detection and Diagnosis Research		
93.394	I	55,035	Cancer Detection and Diagnosis Research	1R44CA85101	Alan Penn & Assoc
93.394	I	29,722	Cancer Detection and Diagnosis Research	5-37816/PO#9264	Univ of Pennsylvania
93.394	I	104,166	Cancer Detection and Diagnosis Research	2112042/PO00001	Univ of Utah
93.395	D	4,308,176	Cancer Treatment Research		
93.395	I	-2,119	Cancer Treatment Research	CA27469-Membrsh	Amer College Ob-Gyn
93.395	I	21,562	Cancer Treatment Research	5U10CA12027-22	Children's Oncology
93.395	I	5,464	Cancer Treatment Research	NSC \$710428	ECOG/FSTRF
93.395	I	17,889	Cancer Treatment Research	1U56CA10532901	Health Sci Found
93.395	I	5,962	Cancer Treatment Research	1U56CA10532901	Health Sci Found
93.395	I	4,502	Cancer Treatment Research	1U56CA10532901	Health Sci Found
93.395	I	4,935	Cancer Treatment Research	U10 CA98543.01	Nat Childhood Cancer
93.395	I	5,925	Cancer Treatment Research	U10CA12027/37377	NSABP
93.395	I	14,312	Cancer Treatment Research	UF0269CG	Univ of Florida
93.395	I	189,298	Cancer Treatment Research	F008827	Univ of Michigan
93.395	I	1,074	Cancer Treatment Research	5U10CA12027-24	Univ of Pittsburgh
93.395	I	793	Cancer Treatment Research	61-11-336-LO-B	Univ of So Florida
93.395	I	264,018	Cancer Treatment Research	6302-323-L0-B	Univ of So Florida
93.395	I	8,063	Cancer Treatment Research	PO #29011J/WU-0	Univ of Wash - Seattle
93.395	I	3,630	Cancer Treatment Research	57874	Wake F Univ Hlt Sci
93.396	D	9,991,303	Cancer Biology Research		
93.396	I	28,126	Cancer Biology Research	303-2543/DS782	Duke University
93.396	I	4,090	Cancer Biology Research	ELK95-01	Georgia State Univ
93.396	I	115,129	Cancer Biology Research	VUMC CA #8874	Vanderbilt U Med C
93.396	I	14,881	Cancer Biology Research	VUMC CA #8874	Vanderbilt Univ
93.397	D	9,014,973	Cancer Centers Support Grants		
93.398	D	3,773,490	Cancer Research Manpower		
93.399	D	730,594	Cancer Control		
93.399	I	-23,250	Cancer Control	5-30292	Dartmouth College
93.399	I	29,579	Cancer Control	5-30164.575	Dartmouth College
93.399	I	8,437	Cancer Control	303-2118/DS838	Duke Univ
93.399	I	105,647	Cancer Control	U10CA12027/37377	NSABP
93.399	I	79,490	Cancer Control	N/A	NSABP Fdn
93.399	I	126,614	Cancer Control	VUMC CA #9095	Vanderbilt Univ.
93.399	I	22,181	Cancer Control	12766	Wake F Univ Hlt Sci
93.399	I	-767	Cancer Control	U10CA81851	Wake Forest Univ/SOM

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93.600	D	619,904	Head Start		
93.631	D	98,617	Developmental Disabilities Projects of National Significance		
93.632	D	462,658	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	731,849	Social Services Research and Demonstration		
93.648	D	295,542	Child Welfare Services Training Grants		
93.670	D	825,530	Child Abuse and Neglect Discretionary Activities		
93.779	D	12,258	Centers for Medicare & Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.821	D	4,261,497	Cell Biology and Biophysics Research		
93.822	D	780,800	Health Careers Opportunity Program		
93.837	D	13,564,913	Heart and Vascular Diseases Research		
93.837	I	579	Heart and Vascular Diseases Research	R01-HL-48159	Columbia University
93.837	I	10,539	Heart and Vascular Diseases Research	303-6343/DS469	Duke Univ
93.837	I	41,216	Heart and Vascular Diseases Research	303-6393/DS601	Duke Univ
93.837	I	225,099	Heart and Vascular Diseases Research	303-6137/DS620	Duke Univ
93.837	I	83	Heart and Vascular Diseases Research	303-6151/DS734	Duke Univ
93.837	I	-1,436	Heart and Vascular Diseases Research	303-6152/DS735	Duke Univ
93.837	I	217,794	Heart and Vascular Diseases Research	303-6459/DS735	Duke Univ
93.837	I	36,927	Heart and Vascular Diseases Research	303-6458/DS734	Duke Univ
93.837	I	74,231	Heart and Vascular Diseases Research	303-6938/DS710	Duke Univ Med Ctr
93.837	I	175,556	Heart and Vascular Diseases Research	DS800	Duke Univ Med Ctr
93.837	I	1,696	Heart and Vascular Diseases Research	303-6167/DS725	Duke Univ Med Ctr
93.837	I	267,145	Heart and Vascular Diseases Research	303-6464/DS735	Duke Univ Med Ctr
93.837	I	37,757	Heart and Vascular Diseases Research	303-6092	Duke University
93.837	I	143,618	Heart and Vascular Diseases Research	303-6463/DS734	Duke University
93.837	I	23,174	Heart and Vascular Diseases Research	303-6800	Duke University
93.837	I	29,224	Heart and Vascular Diseases Research	303-6079	Duke University
93.837	I	32,722	Heart and Vascular Diseases Research	303-6127	Duke University
93.837	I	10,959	Heart and Vascular Diseases Research	5R01HL57354-03	Duke University
93.837	I	240,720	Heart and Vascular Diseases Research	E-17-669-G3	Georgia Inst of Tech
93.837	I	52,713	Heart and Vascular Diseases Research	5-R01-HL69800-1	Med Univ of SC
93.837	I	55	Heart and Vascular Diseases Research	2 FRAM 771-01	Northern Calif Inst
93.837	I	47,311	Heart and Vascular Diseases Research	4038	Rand Corporation, Inc
93.837	I	579	Heart and Vascular Diseases Research	NIH NO1HC55139	S & E Research Corp
93.837	I	306,813	Heart and Vascular Diseases Research	02-66141	Univ Miss Med Ctr
93.837	I	778	Heart and Vascular Diseases Research	517200	Univ of Delaware
93.837	I	36,108	Heart and Vascular Diseases Research	PO H6636266504	Univ of Minnesota
93.837	I	21,220	Heart and Vascular Diseases Research	PO#S6636266505	Univ of Minnesota

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93.837	I	14,423	Heart and Vascular Diseases Research	N01-HC-35130	Univ of Texas
93.837	I	16,414	Heart and Vascular Diseases Research	P.O.#29307M/WU-	Wash Univ - St Louis
93.838	D	14,805,958	Lung Diseases Research		
93.838	I	10,706	Lung Diseases Research	N/A	Children's Hosp/Bost
93.838	I	27,398	Lung Diseases Research	N/A	Henry Ford Hlth Sys
93.839	D	8,787,616	Blood Diseases and Resources Research		
93.839	I	-8,519	Blood Diseases and Resources Research	N/A	Children's Hosp Phil
93.839	I	43,407	Blood Diseases and Resources Research	P01-HL064190	Children's Hosp Phil
93.839	I	5,090	Blood Diseases and Resources Research	R01-HL061921	Children's Hosp Phil
93.839	I	26,779	Blood Diseases and Resources Research	303-6160/DS746	Duke Univ Med Ctr
93.839	I	39,491	Blood Diseases and Resources Research	2U01HL52193	Med College of Ga.
93.839	I	62,043	Blood Diseases and Resources Research	0600 370 F054 4	Northwestern Univ
93.839	I	-665	Blood Diseases and Resources Research	5-35222C/P.O.#6	Univ of Pennsylvania
93.839	I	1,449	Blood Diseases and Resources Research	GMO-000924/GM62	UT Southwest Med Ctr
93.846	D	3,433,519	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	6,171	Arthritis, Musculoskeletal and Skin Diseases Research	4-60015	Brandies Univ
93.846	I	2	Arthritis, Musculoskeletal and Skin Diseases Research	N01-ES-45376	CODA, Inc.
93.846	I	24,507	Arthritis, Musculoskeletal and Skin Diseases Research	R01-AR045476	Med Univ of SC
93.846	I	37,179	Arthritis, Musculoskeletal and Skin Diseases Research	P60-AR049459	Med Univ of SC
93.846	I	-3,025	Arthritis, Musculoskeletal and Skin Diseases Research	AG13637(K-457-1	Univ TX Hlth Sci Ctr
93.847	D	5,087,689	Diabetes, Endocrinology and Metabolism Research		
93.847	I	13,976	Diabetes, Endocrinology and Metabolism Research	5-R01-DK48028-0	Barnes-Jewish Hosp
93.847	I	-4,533	Diabetes, Endocrinology and Metabolism Research	HR.76549.109002	Chldms Hosp Reg Med
93.847	I	30,826	Diabetes, Endocrinology and Metabolism Research	HR.7659.109004.	Chldms Hosp Reg Med
93.847	I	117	Diabetes, Endocrinology and Metabolism Research	N/A	Univ of Alabama - Birm
93.847	I	31,916	Diabetes, Endocrinology and Metabolism Research	WU-03-162/29629	Wash Univ - St Louis
93.848	D	10,899,304	Digestive Diseases and Nutrition Research		
93.848	I	1,966	Digestive Diseases and Nutrition Research	9906162/02	Univ of Utah
93.849	D	1,994,592	Kidney Diseases, Urology and Hematology Research		
93.849	I	31,553	Kidney Diseases, Urology and Hematology Research	12.7892.G-UNC	Chldren Hosp Oakland
93.849	I	65	Kidney Diseases, Urology and Hematology Research	302-1261/DS733	Duke Univ
93.849	I	132,920	Kidney Diseases, Urology and Hematology Research	303-1986/DS524	Duke Univ
93.849	I	203,421	Kidney Diseases, Urology and Hematology Research	303-1987/DS525	Duke Univ Med Ctr
93.849	I	88,289	Kidney Diseases, Urology and Hematology Research	N/A	Yale University
93.853	D	9,156,782	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	264,203	Extramural Research Programs in the Neurosciences and Neurological Disorders	21D-1057534	Calif Inst Technolog
93.853	I	138,986	Extramural Research Programs in the Neurosciences and Neurological Disorders	U01 NS40069-01A2	Children's Hospital
93.853	I	15,872	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS770	Duke Univ

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93.853	I	24,907	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS771	Duke Univ
93.853	I	44,990	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	New Eng Med Ctr Hos
93.853	I	21,625	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.4000092925	Univ of Iowa
93.853	I	2,985	Extramural Research Programs in the Neurosciences and Neurological Disorders	F007527	Univ of Michigan
93.853	I	53,580	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Univ of Wash - Seattle
93.853	I	10,769	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	Univ of Wash - Seattle
93.853	I	37,659	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/7-R	Vanderbilt U Med C
93.853	I	473,725	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Wake F Univ Sch Med
93.853	I	4,143	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.#297693W/WU	Wash Univ - St Louis
93.853	I	17,861	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-03-77	Wash Univ - St Louis
93.853	I	21,509	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29036M/WU-03	Wash Univ - St Louis
93.853	I	7,310	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO29071C	Washington Univ
93.854	D	554,082	Biological Basis Research in the Neurosciences		
93.854	I	40	Biological Basis Research in the Neurosciences	WU-01-103	Wash Univ - St Louis
93.855	D	3,972,655	Allergy, Immunology and Transplantation Research		
93.855	I	54,489	Allergy, Immunology and Transplantation Research	303-0220/DS855	Duke Univ
93.855	I	143,274	Allergy, Immunology and Transplantation Research	23057106	Natl Jewish Med Rsch
93.855	I	13,717	Allergy, Immunology and Transplantation Research	2-5-20209	Univ of Colorado
93.856	D	19,357,418	Microbiology and Infectious Diseases Research		
93.856	I	200	Microbiology and Infectious Diseases Research	303-0792/DS767	Duke Univ Med Ctr
93.856	I	110,483	Microbiology and Infectious Diseases Research	303-0798/DS767	Duke Univ Med Ctr
93.856	I	25,095	Microbiology and Infectious Diseases Research	N/A	Duke Univ Med Ctr
93.856	I	312,707	Microbiology and Infectious Diseases Research	303-0066	Duke University
93.856	I	69,679	Microbiology and Infectious Diseases Research	303-0109/124646	Duke University
93.856	I	45,496	Microbiology and Infectious Diseases Research	04-SC-CDC-1011	Duke University
93.856	I	3,140,205	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins Univ
93.856	I	10,913	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	69,565	Microbiology and Infectious Diseases Research	AACTG.42.UICTU.	Social & Scientific
93.856	I	118,563	Microbiology and Infectious Diseases Research	AACTG.27.5199.0	Social & Scientific
93.856	I	209	Microbiology and Infectious Diseases Research	200VC006	Social & Scientific
93.856	I	-12,355	Microbiology and Infectious Diseases Research	N/A	Social & Scientific
93.856	I	-78	Microbiology and Infectious Diseases Research	200IC006	Social & Scientific
93.856	I	-17,267	Microbiology and Infectious Diseases Research	202PVCL04	Social & Scientific
93.856	I	300,363	Microbiology and Infectious Diseases Research	203IC006	Social & Scientific
93.856	I	297,460	Microbiology and Infectious Diseases Research	203VC007	Social & Scientific
93.856	I	268,985	Microbiology and Infectious Diseases Research	202PVCL04	Social & Scientific
93.856	I	255,408	Microbiology and Infectious Diseases Research	AACTG.45.IICTU.	Social & Scientific
93.856	I	71,267	Microbiology and Infectious Diseases Research	204VC005	Social & Scientific

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93.856	I	33,957	Microbiology and Infectious Diseases Research	N/A	Social & Scientific
93.856	I	18,170	Microbiology and Infectious Diseases Research	3573432/K000003	Syracuse Univ
93.856	I	67,559	Microbiology and Infectious Diseases Research	542970	Tulane University
93.856	I	34,514	Microbiology and Infectious Diseases Research	K-1-55011/3913	Univ of Houston
93.859	D	19,998,568	Biomedical Research and Research Training		
93.859	I	7,999	Biomedical Research and Research Training	SA0408120	Univ of Arkansas
93.862	D	7,353,194	Genetics and Developmental Biology Research and Research Training		
93.862	I	17,194	Genetics and Developmental Biology Research and Research Training	570139	Texas A & M Univ.
93.862	I	3,352	Genetics and Developmental Biology Research and Research Training	00RA5027-NCSU	Univ of California
93.862	I	26,078	Genetics and Developmental Biology Research and Research Training	N/A	Univ of Chicago
93.864	D	7,638,055	Population Research		
93.864	I	5,325	Population Research	1622-UNC-JHU-36	Penn State Univ
93.864	I	126,910	Population Research	1-44U-7956/HD40	RTI
93.864	I	196,197	Population Research	4-57U-8254/HD39	RTI
93.864	I	128,908	Population Research	5-41134-C	Univ of Pennsylvania
93.864	I	78,120	Population Research	5-38141-A	Univ of Pennsylvania
93.864	I	82,423	Population Research	#UTA01-500	Univ of Texas - Austin
93.865	D	19,689,980	Child Health and Human Development Extramural Research		
93.865	I	11,421	Child Health and Human Development Extramural Research	120151	Duke University
93.865	I	15,533	Child Health and Human Development Extramural Research	2012-UNC-DHHS-1	Penn State Univ
93.865	I	31,236	Child Health and Human Development Extramural Research	542835	Tulane University
93.865	I	40,923	Child Health and Human Development Extramural Research	896625	Univ of Wash - Seattle
93.865	I	65,353	Child Health and Human Development Extramural Research	716656	Univ of Wash - Seattle
93.866	D	3,053,854	Aging Research		
93.866	I	179,857	Aging Research	MC-458138-D-JW	Boston University
93.866	I	4,979	Aging Research	DS768	Duke University
93.866	I	-2,900	Aging Research	JHU 8611-63474	Johns Hopkins Univ
93.866	I	292,606	Aging Research	JHU 8205-53703	Johns Hopkins Univ
93.866	I	179,675	Aging Research	115653/100523	Univ TX Hlth Sci Ctr
93.866	I	-3,120	Aging Research	00-054	UT Southwest Med Ctr
93.866	I	-7	Aging Research	00-053	UT Southwest Med Ctr
93.866	I	26,590	Aging Research	50025	Wake F Univ Sch Med
93.866	I	20,163	Aging Research	52315	Wake F Univ Sch Med
93.867	D	1,695,415	Vision Research		
93.867	I	58,079	Vision Research	22-2283320	Western Michigan Un
93.879	D	310,151	Medical Library Assistance		
93.880	D	1,105,011	Minority Access to Research Careers		
93.884	D	797,099	Grants for Residency Training in Primary Care Medicine and Dentistry		

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93.887	D	272,092	Health Care and Other Facilities		
93.891	D	40,364	Alcohol Research Center Grants		
93.894	D	3,206,598	Resource and Manpower Development in the Environmental Health Sciences		
93.895	D	146,051	Grants for Faculty Development in Family Medicine		
93.896	D	223,581	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)		
93.900	D	30,008	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		
93.900	I	58,811	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics	597734	Univ of Wash - Seattle
93.928	D	81,237	Special Projects of National Significance		
93.929	D	181,114	Center for Medical Rehabilitation Research		
93.929	I	14,969	Center for Medical Rehabilitation Research	N/A	Univ of Ill - Chicago
93.929	I	11,996	Center for Medical Rehabilitation Research	GC10817-119854	Univ of Virginia
93.934	D	28,522	Fogarty International Research Collaboration Award		
93.938	D	27,421	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.943	D	1,209,935	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.960	D	479,334	Special Minority Initiatives		
93.964	D	139,392	Public Health Traineeships		
93.969	D	281,475	Geriatric Education Centers		
93.984	D	46,969	Academic Administrative Units in Primary Care		
93.989	D	2,412,272	International Research and Research Training		
93.989	I	12,973	International Research and Research Training	543223	Tulane University
93.989	I	10,577	International Research and Research Training	543438	Tulane University
93.989	I	-82	International Research and Research Training	N/A	Yale University
		<u>360,737,662</u>	Total — Research and Development — U. S. Department of Health and Human Services		

Corporation for National and Community Service

94.005	D	121,432	Learn and Serve America - Higher Education		
		<u>121,432</u>	Total — Research and Development — Corporation for National and Community Service		

United States Agency for International Development

98	D	18,132,199	United States Agency for International Development		
98	I	2,838	United States Agency for International Development	N/A	Assoc Liaison Office
98	I	60,901	United States Agency for International Development	CTA-0101-31-222	E Glaser Ped AIDS Fd
98	I	8,941	United States Agency for International Development	CSA-03-342	Eastern VA Med Sch
98	I	25,680	United States Agency for International Development	MSA-03-365	Eastern VA Med Sch
98	I	38,573	United States Agency for International Development	N/A	Engenderhealth, Inc

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98	I	-37	United States Agency for International Development	N/A	Environmental Export
98	I	53,410	United States Agency for International Development	FCO 80011/HRN-A	Family Health Intl
98	I	86,927	United States Agency for International Development	FCO# 84078	Family Health Intl
98	I	10,314	United States Agency for International Development	SA-01-065	IBM Business Consult
98	I	20,835	United States Agency for International Development	2004-16	Intrahealth
98	I	1,026	United States Agency for International Development	N/A	JHPIEGO Corp
98	I	-2,674	United States Agency for International Development	DISHII-INTR-01	Johns Hopkins Univ
98	I	43,361	United States Agency for International Development	GLO-HCP-UNC-01	Johns Hopkins Univ
98	I	82,970	United States Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	1,448	United States Agency for International Development	17798	Kenan Institute Asia
98	I	183,849	United States Agency for International Development	AERA-0499	Kenan Institute Asia
98	I	-7,688	United States Agency for International Development	674-0320-003	Management Sciences
98	I	161,515	United States Agency for International Development	N/A	Pathfinder Internatl
98.004	I	54,861	Non-Governmental Organization Strengthening (NGO)	PPGM/FK2	Planned Parenthood
		<u>18,959,249</u>	Total — Research and Development — United States Agency for International Development		

Other Federal Assistance

99	D	768,176	Other Federal Assistance		
99	I	-2,246	Other Federal Assistance	Subgrants #993 994	Acad. of Appl'd Sci.
99	I	17,261	Other Federal Assistance	TDA 96-Q-014	MFN Group, Inc
99	I	-3,537	Other Federal Assistance	N/A	MFN Group, Inc
99	I	63,121	Other Federal Assistance	Agreement HNEA0098001500	United Negro College Fund
99	I	17,644	Other Federal Assistance	Z976701	Univ MD Col Pk Fdn
99	I	68,025	Other Federal Assistance	RC710-013/409254	University of Georgia
99	I	2,584	Other Federal Assistance	RC710-013/409254	University of Georgia
99	I	28	Other Federal Assistance	OJJDP12070	Wake F Univ Sch Med
		<u>931,056</u>	Total — Research and Development — Other Federal Assistance		
		<u>595,514,520</u>	Total — Research and Development		

Student Financial Assistance—Cluster:

U. S. Department of Education

84.007	D	12,023,581	Federal Supplemental Educational Opportunity Grants
84.032	D	85,737,145	Federal Family Education Loans
84.033	D	13,066,097	Federal Work-Study Program
84.038	D	101,981,890	Federal Perkins Loan Program - Federal Capital Contributions
84.063	D	297,010,378	Federal Pell Grant Program

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84.268	D	166,726,502	Federal Direct Student Loans		
		<u>676,545,593</u>	Total — Student Financial Assistance Cluster — U. S. Department of Education		

U. S. Department of Health and Human Services

93.342	D	3,933,671	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.364	D	322,506	Nursing Student Loans		
93.364	D	7,341	Nursing Student Loans		
93.925	D	1,077,709	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>5,341,227</u>	Total — Student Financial Assistance Cluster — U. S. Department of Health and Human Services		
		<u>681,886,820</u>	Total — Student Financial Assistance		

Special Education—Cluster:**U. S. Department of Education**

84.027	D	221,674,567	Special Education - Grants to States		
84.173	D	11,612,063	Special Education - Preschool Grants		
		<u>233,286,630</u>	Total — Special Education Cluster — U. S. Department of Education		
		<u>233,286,630</u>	Total — Special Education		

TRIO—Cluster:**U. S. Department of Education**

84.042	D	7,471,596	TRIO - Student Support Services		
84.044	D	2,960,303	TRIO - Talent Search		
84.047	D	4,680,356	TRIO - Upward Bound		
84.066	D	1,284,059	TRIO - Educational Opportunity Centers		
84.217	D	704,435	TRIO - McNair Post-Baccalaureate Achievement		
		<u>17,100,749</u>	Total — TRIO Cluster — U. S. Department of Education		
		<u>17,100,749</u>	Total — TRIO		

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<i>WIA—Cluster:</i>					
<u>U. S. Department of Labor</u>					
17.258	D	23,008,521	WIA Adult Program		
17.258	I	430,713	WIA Adult Program	03-2020-33-9900	Cape Fear
17.258	I	7,358	WIA Adult Program	02-2020-33-9900	Cape Fear
17.258	I	328,800	WIA Adult Program	0-2020-33	Cape Fear COG
17.258	I	66,888	WIA Adult Program	03-2020-34-9900	Capital Area
17.258	I	26,183	WIA Adult Program	02-2020-36-9900	Centralina
17.258	I	874,013	WIA Adult Program	03-2020-36-9900	Centralina
17.258	I	9,279	WIA Adult Program	02-2020-37-9900	City of Charlotte
17.258	I	318,251	WIA Adult Program	03-2020-37-9900	City of Charlotte
17.258	I	25,508	WIA Adult Program	02-2020-35-9900	City of Durham
17.258	I	84,537	WIA Adult Program	03-2020-35-9900	City of Durham
17.258	I	46,986	WIA Adult Program	03-2020-35-9900	City of Durham
17.258	I	49,094	WIA Adult Program	03-2020-43-4236-00-13-IR	Council of Governments
17.258	I	26,107	WIA Adult Program	02-2020-40-9900	Eastern Carolina
17.258	I	95,494	WIA Adult Program	03-2020-40-9900	Eastern Carolina
17.258	I	58,317	WIA Adult Program	03-2020-40-6227-08	Eastern Carolina Workforce Dev. Board, Inc.
17.258	I	139,504	WIA Adult Program	03-2020-40-6035-07	ECWDB
17.258	I	3,368	WIA Adult Program	02-2020-49-1533	High Country COG
17.258	I	200,705	WIA Adult Program	03-2020-49-1533	High Country COG
17.258	I	37,201	WIA Adult Program	02-2020-01	Isothermal PDC
17.258	I	267,064	WIA Adult Program	03-2020-43-4316-00-13-IR	Kerr-Tar Council of Gov't
17.258	I	725	WIA Adult Program	02-2020-43-4316-00-13-IR	Kerr-Tar Council of Gov't
17.258	I	135,235	WIA Adult Program	03-2020-43-4316-00-11/12-RG	Kerr-Tar Council of Gov't
17.258	I	32,995	WIA Adult Program	02-2020-44-9900	Lumber River
17.258	I	84,566	WIA Adult Program	02-2020-44-9900	Lumber River
17.258	I	3,821	WIA Adult Program	02-2020-44-9900	Lumber River
17.258	I	171,687	WIA Adult Program	03-2020-44-9900	Lumber River
17.258	I	887,837	WIA Adult Program	03-2020-44-9900	Lumber River
17.258	I	268,969	WIA Adult Program	03-2020-44-9900	Lumber River
17.258	I	3,331	WIA Adult Program	02-2020-45-9900	Mid-Carolina
17.258	I	97,259	WIA Adult Program	03-2020-45-9900	Mid-Carolina
17.258	I	262	WIA Adult Program	02-2020-29-9900	Mountain Area
17.258	I	13,255	WIA Adult Program	03-2020-29-9900	Mountain Area
17.258	I	2,344	WIA Adult Program	02-2020-58-9900	Pee Dee
17.258	I	1,666	WIA Adult Program	02-2020-58-9900	Pee Dee
17.258	I	94,815	WIA Adult Program	03-2020-58-9900	Pee Dee

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17.258	I	248,961	WIA Adult Program	03-2020-58-9900	Pee Dee
17.258	I	8,988	WIA Adult Program	03-2050-49-1380	Region D
17.258	I	113,242	WIA Adult Program	03-2020-49-1380	Region D
17.258	I	11,189	WIA Adult Program	02-2020-54-9900	Regional Partnership
17.258	I	171,512	WIA Adult Program	03-2020-54-9900	Regional Partnership
17.258	I	5,079	WIA Adult Program	02-2020-55-9900	Southwestern
17.258	I	224,261	WIA Adult Program	03-2020-55-9900	Southwestern
17.258	I	94,253	WIA Adult Program	9-3590-21-4466	Upper C.P. COG
17.259	D	28,655,899	WIA Youth Activities		
17.259	I	533	WIA Youth Activities	02-2040-33-9900	Cape Fear
17.259	I	95,886	WIA Youth Activities	0-2040-33	Cape Fear COG
17.259	I	118,463	WIA Youth Activities	03-2040-43-4236-00-43-EW	Council of Governments
17.259	I	69,064	WIA Youth Activities	03-2020-43-4236-00-13-IR	Council of Governments
17.259	I	1,952	WIA Youth Activities	02-2040-49-1533	High Country COG
17.259	I	178,758	WIA Youth Activities	03-2040-49-1533	High Country COG
17.259	I	119,064	WIA Youth Activities	03-2040-01	Isothermal PDC
17.259	I	82,876	WIA Youth Activities	03-2040-43-4316-00-13-IR	Kerr-Tar Council of Gov't
17.259	I	6,701	WIA Youth Activities	Joblink Enhancement Grt	Kerr-Tar Council of Gov't
17.259	I	323,260	WIA Youth Activities	02-44-5467	LR COG
17.259	I	125,721	WIA Youth Activities	RYA02-44-5467	LR COG
17.259	I	628,465	WIA Youth Activities	02-44-5467 Yth	LR COG
17.259	I	1,227	WIA Youth Activities	02-2040-45-9900	Mid-Carolina
17.259	I	2,575	WIA Youth Activities	02-2040-45-9900	Mid-Carolina
17.259	I	5,466	WIA Youth Activities	02-2040-45-9900	Mid-Carolina
17.259	I	1,602	WIA Youth Activities	02-2040-45-9900	Mid-Carolina
17.259	I	19,088	WIA Youth Activities	03-2040-45-9900	Mid-Carolina
17.259	I	37,615	WIA Youth Activities	03-2040-45-9900	Mid-Carolina
17.259	I	23,718	WIA Youth Activities	03-2040-45-9900	Mid-Carolina
17.259	I	11,644	WIA Youth Activities	03-2040-45-9900	Mid-Carolina
17.259	I	68,882	WIA Youth Activities	N/A	NW Piedmont Council of Governments
17.259	I	73,898	WIA Youth Activities	03-2040-49-1380	Region D
17.259	I	2,232	WIA Youth Activities	02-2040-54-9900	Regional Partnership
17.259	I	-1,435	WIA Youth Activities	02-2040-54-9900	Regional Partnership
17.259	I	1,634	WIA Youth Activities	02-2040-54-9900	Regional Partnership
17.259	I	100,847	WIA Youth Activities	9-3590-21-4466	Upper C.P. COG
17.260	D	40,242,554	WIA Dislocated Workers		
17.260	I	160,673	WIA Dislocated Workers	03-3730-59-9900	Albemarle Commission
17.260	I	2,039	WIA Dislocated Workers	02-2030-33-9900	Cape Fear

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	411,878	WIA Dislocated Workers	03-2030-33-9900	Cape Fear
17.260	I	193,928	WIA Dislocated Workers	0-2030-33	Cape Fear COG
17.260	I	8,564	WIA Dislocated Workers	02-2031-34-9900	Capital Area
17.260	I	348,428	WIA Dislocated Workers	03-2031-34-9900	Capital Area
17.260	I	46,809	WIA Dislocated Workers	03-2031-34-9900	Capital Area
17.260	I	136,110	WIA Dislocated Workers	02-2030-36-9900	Centralina
17.260	I	38,308	WIA Dislocated Workers	02-4000-36-9900	Centralina
17.260	I	2,005,748	WIA Dislocated Workers	03-2030-36-9900	Centralina
17.260	I	113,121	WIA Dislocated Workers	03-4000-36-9000	Centralina
17.260	I	1,602	WIA Dislocated Workers	02-2030-37-9900	Charlotte
17.260	I	-7,271	WIA Dislocated Workers	02-4000-37-9900	Charlotte
17.260	I	140,488	WIA Dislocated Workers	N/A	Charlotte-Mecklenburg
17.260	I	881,030	WIA Dislocated Workers	03-2030-37-9900	City of Charlotte
17.260	I	62,064	WIA Dislocated Workers	02-2030-35-9900	City of Durham
17.260	I	204,025	WIA Dislocated Workers	03-2030-35-9900	City of Durham
17.260	I	265,310	WIA Dislocated Workers	03-2030-35-9900	City of Durham
17.260	I	94,729	WIA Dislocated Workers	03-2020-43-4236-00-00	Council of Governments
17.260	I	45,407	WIA Dislocated Workers	03-2030-38-9900	Cumberland
17.260	I	21,413	WIA Dislocated Workers	02-2030-40-9900	Eastern Carolina
17.260	I	12,984	WIA Dislocated Workers	02-2031-40-9900	Eastern Carolina
17.260	I	336,514	WIA Dislocated Workers	03-2030-40-9900	Eastern Carolina
17.260	I	204,037	WIA Dislocated Workers	03-3730-40-9900	Eastern Carolina
17.260	I	25,467	WIA Dislocated Workers	03-2030-40-6227-08	Eastern Carolina Workforce Dev. Board, Inc.
17.260	I	10,876	WIA Dislocated Workers	03-2050-40-6035-07	ECWDB
17.260	I	6,344	WIA Dislocated Workers	02-2031-49-1533	High Country COG
17.260	I	712,290	WIA Dislocated Workers	03-2030-49-1533	High Country COG
17.260	I	627,570	WIA Dislocated Workers	03-2030-43-9900	Kerr-Tar
17.260	I	43,470	WIA Dislocated Workers	02-2030-43-9900	Kerr-Tar
17.260	I	291,486	WIA Dislocated Workers	03-2020-43-4316-E	Kerr-Tar Council of Gov't
17.260	I	2,213	WIA Dislocated Workers	02-2020-43-4316-E	Kerr-Tar Council of Gov't
17.260	I	20,357	WIA Dislocated Workers	02-2030-44-9900	Lumber River
17.260	I	11,524	WIA Dislocated Workers	02-2030-44-9900	Lumber River
17.260	I	-52,998	WIA Dislocated Workers	02-2030-44-9900	Lumber River
17.260	I	74,036	WIA Dislocated Workers	02-2031-44-9900	Lumber River
17.260	I	110,317	WIA Dislocated Workers	03-2030-44-9900	Lumber River
17.260	I	417,694	WIA Dislocated Workers	03-2030-44-9900	Lumber River
17.260	I	219,899	WIA Dislocated Workers	03-2030-44-9900	Lumber River
17.260	I	28,077	WIA Dislocated Workers	02-2030-45-9900	Mid-Carolina

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	173,936	WIA Dislocated Workers	03-2030-45-9900	Mid-Carolina
17.260	I	262	WIA Dislocated Workers	02-2030-29-9900	Mountain Area
17.260	I	13,286	WIA Dislocated Workers	03-2030-29-9900	Mountain Area
17.260	I	1,997	WIA Dislocated Workers	02-2030-58-9900	Pee Dee
17.260	I	1,003	WIA Dislocated Workers	02-2050-58-9900	Pee Dee
17.260	I	6,815	WIA Dislocated Workers	02-2030-58-9900	Pee Dee
17.260	I	30,370	WIA Dislocated Workers	02-2031-58-9900	Pee Dee
17.260	I	12,962	WIA Dislocated Workers	02-4000-58-9900	Pee Dee
17.260	I	202,665	WIA Dislocated Workers	03-2030-58-9900	Pee Dee
17.260	I	246,182	WIA Dislocated Workers	03-2030-58-9900	Pee Dee
17.260	I	11,453	WIA Dislocated Workers	03-4000-58-9900	Pee Dee
17.260	I	172,403	WIA Dislocated Workers	03-2030-49-1380	Region D
17.260	I	23,582	WIA Dislocated Workers	02-2030-54-9900	Regional Partnership
17.260	I	303,213	WIA Dislocated Workers	03-2030-54-9900	Regional Partnership
17.260	I	32,468	WIA Dislocated Workers	02-2030-55-9900	Southwestern
17.260	I	391,680	WIA Dislocated Workers	03-2030-55-9900	Southwestern
17.260	I	1,302,155	WIA Dislocated Workers	9-3590-21-4466	Upper C.P. COG
		<u>110,981,324</u>	Total — WIA Cluster — U. S. Department of Labor		
		<u>110,981,324</u>	Total — WIA		

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

10	D	3,290,572	U.S. Department of Agriculture		
10	I	529	U.S. Department of Agriculture	4.11/03	ADEC
10	I	88,013	U.S. Department of Agriculture	00-52100-9616NCAT	Alabama A & M University
10	I	60,007	U.S. Department of Agriculture	ACES/ASATP-YD-10	Auburn University
10	I	624	U.S. Department of Agriculture	N/A	Colorado State
10	I	2,000	U.S. Department of Agriculture	98-38422-6564	LA St. Univ.
10	I	4,315	U.S. Department of Agriculture	2003-1147	Resolve, Inc.
10	I	7,552	U.S. Department of Agriculture	L80000	Univ of Florida
10	I	-1,076	U.S. Department of Agriculture	# 36902	University of Delaware
10	I	-808	U.S. Department of Agriculture	Ag'mt Dated 2/9/99	Virginia State University/USDA
10.001	D	80,486	Agricultural Research - Basic and Applied Research		
10.025	D	1,854,797	Plant and Animal Disease, Pest Control, and Animal Care		
10.153	D	124,587	Market News		
10.156	D	12,500	Federal-State Marketing Improvement Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.162	D	20,400	Inspection Grading and Standardization		
10.200	I	2,967	Grants for Agricultural Research, Special Research Grants	RD309-0496582807	University of Georgia
10.202	D	37,326	Cooperative Forestry Research		
10.203	D	328,326	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.206	D	140,684	Grants for Agricultural Research - Competitive Research Grants		
10.216	D	223,167	1890 Institution Capacity Building Grants		
10.216	I	13,616	1890 Institution Capacity Building Grants	36-22091-154	Tuskegee University
10.217	D	116,904	Higher Education Challenge Grants		
10.217	I	46,113	Higher Education Challenge Grants	RF00906808 #741528	Ohio State Univ.
10.217	I	318	Higher Education Challenge Grants	4-64670-01-283	University of Kentucky
10.217	I	250	Higher Education Challenge Grants	2001-38411-10760	VPI & State University
10.220	D	20,000	Higher Education Multicultural Scholars Program		
10.250	D	280,190	Agricultural and Rural Economic Research		
10.302	I	9,600	Initiative for Future Agriculture and Food Systems	332.77-02.532	Tennessee State University
10.304	D	140,526	Homeland Security - Agricultural		
10.443	D	336	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.475	D	3,072,319	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.500	D	2,257,433	Cooperative Extension Service		
10.500	I	4,672	Cooperative Extension Service	TCE 622640-14	Texas A & M University
10.500	I	4,955	Cooperative Extension Service	RE675-109-7512027	University of Georgia
10.550	D	33,168,645	Food Donation		
10.557	D	124,721,905	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	73,657,927	Child and Adult Care Food Program		
10.560	D	4,601,199	State Administrative Expenses for Child Nutrition		
10.565	D	362,324	Commodity Supplemental Food Program		
10.567	D	294,676	Food Distribution Program on Indian Reservations		
10.572	D	229,047	WIC Farmers' Market Nutrition Program (FMNP)		
10.574	D	198,952	Team Nutrition Grants		
10.576	D	44,253	Senior Farmers Market Nutrition Program		
10.580	D	76,756	Food Stamp Program Research Grants to Improve Access through New Technology and Partnerships		
10.652	D	72,578	Forestry Research		
10.664	D	3,612,759	Cooperative Forestry Assistance		
10.677	D	58,405	Forest Land Enhancement Program		
10.855	I	13,606	Distance Learning and Telemedicine Loans and Grants	SUB-G07 Q00868	New Mexico State Uni
10.914	D	163,280	Wildlife Habitat Incentive Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.960	D	635,317	Technical Agricultural Assistance		
10.962	D	34,527	International Training - Foreign Participant		
		<u>254,190,356</u>	Total — Other Programs — U. S. Department of Agriculture		
<u>U. S. Department of Commerce</u>					
11	D	30,538	U.S. Department of Commerce		
11.303	D	96,588	Economic Development - Technical Assistance		
11.400	D	195,286	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.417	I	1,581	Sea Grant Support	3118503976	Old Dominion University
11.417	I	1,000	Sea Grant Support	ECU SE PORT	SC Sea Grant
11.427	D	34,020	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.431	D	67,893	Climate and Atmospheric Research		
11.432	I	14,577	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	PO #P758518	Univ of Miami
11.433	D	6,559	Marine Fisheries Initiative		
11.441	I	34,685	Regional Fishery Management Councils	SA-01-03-NC	S Atlantic Fishery Mgmt Cncl
11.441	I	10,115	Regional Fishery Management Councils	SA-02-03-NC	S Atlantic Fishery Mgmt Cncl
11.450	D	2,016,989	Integrated Flood Observing and Warning System (IFLOWS)		
11.472	D	50,000	Unallied Science Program		
11.477	D	616,094	Fisheries Disaster Relief		
11.478	I	15,418	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	03SUBC440015104	Smithsonian Institution
11.481	D	122,435	Educational Partnership Program		
11.552	D	127,162	Technology Opportunities Program		
11.601	D	42,002	Calibration Program		
11.603	D	5,631	National Standard Reference Data System		
11.609	D	51,977	Measurement and Engineering Research and Standards		
11.611	D	2,191,411	Manufacturing Extension Partnership		
11.612	I	549	Advanced Technology Program	SBY0270DNTC02944	IBM
11.612	I	4,706	Advanced Technology Program	2975990146	IBM
		<u>5,737,216</u>	Total — Other Programs — U. S. Department of Commerce		
<u>U. S. Department of Defense</u>					
12	D	401,883	U.S. Department of Defense		
12	I	7,858	U.S. Department of Defense	DABK07-03-P-0392	Fort Bragg Directorate of Contracting
12	I	113,274	U.S. Department of Defense	FY-04-001	Geomet Technologies
12	I	271,651	U.S. Department of Defense	4400063469	Science Applications International Corp.
12	I	16,252	U.S. Department of Defense	N/A	University of SC

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12.002	I	33,410	Procurement Technical Assistance for Business Firms	Ltr Dtd 1/7/02	SBTDC
12.002	I	24,559	Procurement Technical Assistance for Business Firms	BPM # 2004-1	SBTDC
12.300	D	5,659,873	Basic and Applied Scientific Research		
12.300	I	31	Basic and Applied Scientific Research	297520010337	Utility Develop
12.400	D	1,713,402	Military Construction, National Guard		
12.401	D	10,632,685	National Guard Military Operations and Maintenance (O & M) Projects		
12.420	D	350,023	Military Medical Research and Development		
12.431	D	2,801,650	Basic Scientific Research		
12.431	I	15,649	Basic Scientific Research	Ltr Dtd 10/20/03	Acad Applied Sci
12.609	D	15,902	Selected Reserve Educational Assistance Program		
12.610	D	5,224	Joint Land Use Studies		
12.630	I	3,246	Basic, Applied, and Advanced Research in Science and Engineering	Agmt Dtd 7/03	SVT Assoc
12.630	I	142	Basic, Applied, and Advanced Research in Science and Engineering	PO TDM101816	Third Wave Sys
12.800	D	353,352	Air Force Defense Research Sciences Program		
12.800	I	56,456	Air Force Defense Research Sciences Program	Z10760	Boeing
12.800	I	6,205	Air Force Defense Research Sciences Program	Agmt Dtd 7/03	Nanodynamics
12.901	D	393,807	Mathematical Sciences Grants Program		
12.910	D	5,379,504	Research and Technology Development		
12.910	I	10,961	Research and Technology Development	2975-2004-0275	Black Pearls
12.910	I	30,358	Research and Technology Development	Sub # 4300028561	BWXT Y-12, LLC
12.910	I	75,587	Research and Technology Development	#4300017778	BWXT Y-12, LLC
12.910	I	23,649	Research and Technology Development	2004-0122	Dot Metric Tech
12.910	I	22,169	Research and Technology Development	PO#45844	Dynetics
		<u>28,418,762</u>	Total — Other Programs — U. S. Department of Defense		

U. S. Department of Housing and Urban Development

14	D	1,666,479	U.S. Department of Housing and Urban Development		
14	I	170,673	U.S. Department of Housing and Urban Development	2720-02	Bennett College
14.156	D	3,440,755	Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation		
14.169	D	53,023	Housing Counseling Assistance Program		
14.171	D	140,094	Manufactured Home Construction and Safety Standards		
14.228	D	48,668,144	Community Development Block Grants/State's Program		
14.231	D	2,325,266	Emergency Shelter Grants Program		
14.237	D	493,328	Historically Black Colleges and Universities Program		
14.241	D	1,115,517	Housing Opportunities for Persons with AIDS		
14.243	I	194,611	Opportunities for Youth - Youthbuild Program	Y-00-IM-NC-0092	High Point Housing Authority
14.246	D	541,256	Community Development Block Grants/Brownfields Economic Development Initiative		
14.401	D	361,117	Fair Housing Assistance Program - State and Local		

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14.511	D	107,124	Community Outreach Partnership Center Program		
14.512	D	98,259	Community Development Work-Study Program		
14.900	I	24,035	Lead-Based Paint Hazard Control in Privately Owned Housing	Agrmt 8/16/02	City of Charlotte
14.900	I	15,259	Lead-Based Paint Hazard Control in Privately Owned Housing	02-1245	City of Greensboro
		<u>59,414,940</u>	Total — Other Programs — U. S. Department of Housing and Urban Development		

U. S. Department of Interior

15	D	503,692	U.S. Department of the Interior		
15.608	D	3,274	Fish and Wildlife Management Assistance		
15.612	D	2,737,189	Endangered Species Conservation		
15.615	D	103,532	Cooperative Endangered Species Conservation Fund		
15.616	D	12,952	Clean Vessel Act		
15.617	D	5,000	Wildlife Conservation and Appreciation		
15.622	D	100,000	Sportfishing and Boating Safety Act		
15.623	D	498,429	North American Wetlands Conservation Fund		
15.625	D	383,723	Wildlife Conservation and Restoration		
15.631	D	25,000	Partners for Fish and Wildlife		
15.632	D	65,000	Conservative Grants Private Stewardship for Imperiled Species		
15.632	I	1,353	Conservative Grants Private Stewardship for Imperiled Species	5314011248	Virginia Inst. Marine Scie
15.634	D	676,369	State Wildlife Grants		
15.808	D	70,654	U.S. Geological Survey: Research and Data Acquisition		
15.904	D	600,175	Historic Preservation Fund Grants-In-Aid		
15.916	D	2,126,013	Outdoor Recreation - Acquisition, Development and Planning		
15.916	I	17,062	Outdoor Recreation - Acquisition, Development and Planning	CH-5460-97-009	Auburn University
15.916	I	26,944	Outdoor Recreation - Acquisition, Development and Planning	579907400-1	FIU/Nat Park Svc
15.921	D	673	Rivers, Trails and Conservation Assistance		
15.923	D	37,720	National Center for Preservation Technology and Training		
15.924	D	592,156	Historically Black Colleges and Universities Preservation Initiative		
		<u>8,586,910</u>	Total — Other Programs — U. S. Department of Interior		

U. S. Department of Justice

16	D	1,694,860	U.S. Department of Justice		
16.004	D	215,000	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training		
16.007	D	153,256	State Domestic Preparedness Equipment Support Program		
16.203	D	13,335	Sex Offender Management Discretionary Grant		
16.500	D	1,017,200	Law Enforcement Assistance		
16.523	D	3,642,800	Juvenile Accountability Incentive Block Grants		
16.525	D	36,398	Grants to Reduce Violent Crimes Against Women on Campus		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.540	D	1,610,202	Juvenile Justice and Delinquency Prevention - Allocation to States		
16.548	D	659,957	Title V - Delinquency Prevention Program		
16.549	D	315,493	Part E - State Challenge Activities		
16.550	D	798,274	State Justice Statistics Program for Statistical Analysis Centers		
16.550	I	384	State Justice Statistics Program for Statistical Analysis Centers	2975-96-0354	CDPL, Inc.
16.560	D	252,284	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560	I	12,828	National Institute of Justice Research, Evaluation, and Development Project Grants	98-0030	City of Charlotte
16.564	D	106,242	Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction		
16.572	D	1,692,998	State Criminal Alien Assistance Program		
16.575	D	10,819,937	Crime Victim Assistance		
16.579	D	14,091,669	Byrne Formula Grant Program		
16.580	D	730,775	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.582	I	3,253	Crime Victim Assistance/Discretionary Grants	7098/9025	Nat Children's Alliance
16.585	D	629	Drug Court Discretionary Grant Program		
16.586	D	8,401,886	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
16.588	D	2,824,140	Violence Against Women Formula Grants		
16.589	D	355,023	Rural Domestic Violence and Child Victimization Enforcement Grant Program		
16.590	D	182,419	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.592	D	822,593	Local Law Enforcement Block Grants Program		
16.593	D	2,734,363	Residential Substance Abuse Treatment for State Prisoners		
16.595	D	276,214	Executive Office for Weed and Seed		
16.595	I	12,812	Executive Office for Weed and Seed	553358	Greensboro Housing Authority
16.607	D	49,401	Bulletproof Vest Partnership Program		
16.609	D	340,523	Community Prosecution and Project Safe Neighborhoods		
16.710	D	16,653	Public Safety Partnership and Community Policing Grants		
16.710	I	1,055	Public Safety Partnership and Community Policing Grants	2975990240	City of Charlotte
16.712	D	1,291,081	Police Corps		
16.727	D	351,601	Enforcing Underage Drinking Laws Program		
		55,527,538	Total — Other Programs — U. S. Department of Justice		

U. S. Department of Labor

17	D	146,051	U.S. Department of Labor		
17	I	7,648	U.S. Department of Labor	0-2050-33	Cape Fear COG
17.002	D	2,649,970	Labor Force Statistics		
17.005	D	143,831	Compensation and Working Conditions		
17.225	D	1,441,548,266	Unemployment Insurance		
17.235	D	2,214,402	Senior Community Service Employment Program		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.235	I	155,323	Senior Community Service Employment Program	231	Nat Senior Citizens Ctr
17.245	D	56,111,316	Trade Adjustment Assistance - Workers		
17.249	I	60	Employment Services and Job Training Pilots - Demonstrations and Research	AF-10540-00-60	High Country COG
17.255	D	503,336	Workforce Investment Act		
17.255	I	44,016	Workforce Investment Act	03-2050-40-6169	Eastern Carolina Workforce Dev Bd
17.255	I	270,912	Workforce Investment Act	03-2020-40-6169	Eastern Carolina Workforce Dev Bd
17.255	I	419,114	Workforce Investment Act	03-2030-40-6169	Eastern Carolina Workforce Dev Bd
17.255	I	103,586	Workforce Investment Act	03-2040-40-6169	Eastern Carolina Workforce Dev Bd
17.255	I	44,481	Workforce Investment Act	02-2031-40-6169	Eastern Carolina Workforce Dev Bd
17.261	D	1,075,654	Employment and Training Administration Pilots, Demonstrations and Research Projects		
17.262	D	96,426	Employment and Training Administration Evaluations		
17.266	D	61,319	Work Incentives Grant		
17.503	D	5,486,839	Occupational Safety and Health - State Program		
17.504	D	1,469,553	Consultation Agreements		
17.600	D	117,252	Mine Health and Safety Grants		
		<u>1,512,669,355</u>	Total — Other Programs — U. S. Department of Labor		

U. S. Department of State

19.402	D	7,782	International Visitors Program		
19.404	D	17,339	Professional Development - International Educators/Administrators		
19.405	D	66,334	Educational Partnerships Program		
		<u>91,455</u>	Total — Other Programs — U. S. Department of State		

U. S. Department of Transportation

20	D	114,198	U.S. Department of Transportation		
20	I	38,305	U.S. Department of Transportation	02-447398-NSTI-NCA&T-NC	SC State University
20	I	6,075	U.S. Department of Transportation	02-447398-NSTI-NCA&T-NC	SC State University
20	I	6,177	U.S. Department of Transportation	03-NCSU-R1	University of Tennessee
20	I	10,248	U.S. Department of Transportation	99-NCA&T-E1 Task Order 1	University of Tennessee
20.005	D	798,483	Boating Safety Financial Assistance		
20.106	D	17,769,396	Airport Improvement Program		
20.215	I	36,023	Highway Training and Education	DTH61-01-X-00097	South Carolina State Un
20.215	I	27,090	Highway Training and Education	N/A	South Carolina State Un
20.218	D	4,399,480	National Motor Carrier Safety		
20.219	D	587,824	Recreational Trails Program		
20.312	D	1,561,519	High Speed Ground Transportation - Next Generation High Speed Rail Program		
20.420	D	142,420	Port Security Grants		
20.505	D	907,901	Federal Transit - Metropolitan Planning Grants		

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.509	D	8,620,760	Formula Grants for Other Than Urbanized Areas		
20.516	D	321,858	Job Access - Reverse Commute		
20.700	D	62,162	Pipeline Safety		
20.703	D	249,583	Interagency Hazardous Materials Public Sector Training and Planning Grants		
		<u>35,659,502</u>	Total — Other Programs — U. S. Department of Transportation		
<u>U. S. Department of Treasury</u>					
21	D	701,543	U.S. Department of the Treasury		
21.052	D	3,661	Alcohol, Tobacco, and Firearms - Training Assistance		
21.999	D	273,718,596	Section 401(B) Jobs and Growth Tax Relief Act		
		<u>274,423,800</u>	Total — Other Programs — U. S. Department of Treasury		
<u>U. S. Appalachian Regional Commission</u>					
23	I	2,700	Appalachian Regional Commission	5-59332	East Tennessee State University
23.011	D	666,657	Appalachian State Research, Technical Assistance, and Demonstration Projects		
		<u>669,357</u>	Total — Other Programs — U. S. Appalachian Regional Commission		
<u>U. S. Equal Employment Opportunity Commission</u>					
30	D	61,050	Equal Employment Opportunity Commission		
		<u>61,050</u>	Total — Other Programs — U. S. Equal Employment Opportunity Commission		
<u>U. S. General Services Administration</u>					
39.003	D	4,436,676	Donation of Federal Surplus Personal Property		
39.011	D	1,031,089	Election Reform Payments		
		<u>5,467,765</u>	Total — Other Programs — U. S. General Services Administration		
<u>Library of Congress</u>					
42	I	236,757	Library of Congress	Sub-Grantee Agreement	Ed & Research Consortium
		<u>236,757</u>	Total — Other Programs — Library of Congress		
<u>National Aeronautics and Space Administration</u>					
43	D	328,423	National Aeronautics and Space Administration		
43	I	64,357	National Aeronautics and Space Administration	Agreement NO: N-20-633-55	Georgia Institute Technology
43	I	49,231	National Aeronautics and Space Administration	Agreement Dated 5-14-2003	Modern Tech Systems, Inc
43	I	2,112	National Aeronautics and Space Administration	Agreement Dated 5/21/2004	Modern Tech Systems, Inc
43	I	35,279	National Aeronautics and Space Administration	N/A	NACME
43	I	588	National Aeronautics and Space Administration	N/A	NACME

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43	I	25,000	National Aeronautics and Space Administration	Letter Dated 9-23-03	NACME
43	I	10,694	National Aeronautics and Space Administration	Letter Dated 8/6/02	UNCF
43	I	17,140	National Aeronautics and Space Administration	Letter Dated 8-15-03	UNCF
43	I	8,500	National Aeronautics and Space Administration	Letter Dated 8-15-03	UNCF
43	I	17,000	National Aeronautics and Space Administration	N/A	UNCFSP
43	I	8,500	National Aeronautics and Space Administration	Letter Dated 8/14/01	United Negro College Fund
43	I	42,396	National Aeronautics and Space Administration	N/A	University of Alabama
43.001	D	474,197	Aerospace Education Services Program		
43.001	I	18,728	Aerospace Education Services Program	1004	Institute for Global Env.
43.001	I	4,676	Aerospace Education Services Program	N/A	NASA Scholarship
43.001	I	90,598	Aerospace Education Services Program	NCC5-411	UNCFSP
43.002	D	662,446	Technology Transfer		
43.002	I	1,429	Technology Transfer	1225931	CAL TEC/JPL
43.002	I	7,406	Technology Transfer	1250825	CAL TEC/JPL
43.002	I	37	Technology Transfer	2975000152	Geltech
43.002	I	43,217	Technology Transfer	HST-G0-06761.03-A	Space Telescope
		<u>1,911,954</u>	Total — Other Programs — National Aeronautics and Space Administration		

National Foundation on the Arts and the Humanities

45	D	8,790	National Foundation on the Arts and the Humanities		
45.007	D	737,086	Promotion of the Arts - Partnership Agreements		
45.024	D	9,484	Promotion of the Arts - Grants to Organizations and Individuals		
45.025	I	42,832	Promotion of the Arts - Partnership Agreements	Agmt Dtd 2/20/04	AAF
45.026	I	7,500	Promotion of the Arts - Leadership Initiatives	3-34140	So Arts, New Eng. Arts, Arts Midwest
45.027	D	160,620	Promotion of the Arts - Challenge America Grants		
45.129	I	869	Promotion of the Humanities - Federal/State Partnership	03-26	NC Humanities Council
45.129	I	200	Promotion of the Humanities - Federal/State Partnership	S04-08	NC Humanities Council
45.149	I	73,885	Promotion of the Humanities - Division of Preservation and Access	40782-6927	Cornell University
45.160	D	4,480	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	79,510	Promotion of the Humanities - Research		
45.162	D	18,724	Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development		
45.164	D	10,000	Promotion of the Humanities - Public Programs		
45.167	D	11,579	Promotion of the Humanities - Extending the Reach Grants to Presidentially-Designated Minority Institutions		
45.301	D	22,295	Museum for America Grants		
45.303	D	13,653	Conservation Project Support		
45.310	D	4,751,990	State Library Program		
		<u>5,953,497</u>	Total — Other Programs — National Foundation on the Arts and the Humanities		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>National Science Foundation</u>					
47	D	1,661,989	National Science Foundation		
47	I	77,982	National Science Foundation	010521Z3	Michigan Tech. Univ.
47	I	251,581	National Science Foundation	557310 & 557410	NSF(SCI MAX)
47.041	D	1,271,284	Engineering Grants		
47.041	I	2,319	Engineering Grants	Ltr Dtd 10/15/02	AAAS
47.041	I	16,831	Engineering Grants	Res Agmt Dtd 7/03	Mixsig Labs, Inc.
47.041	I	20,997	Engineering Grants	0155G EB005	UCLA
47.041	I	465	Engineering Grants	UFEIES9735007MOD14	Univ of Florida
47.041	I	998	Engineering Grants	UFEIE59735007	Univ of Florida
47.041	I	42,141	Engineering Grants	UFEIE59735007	Univ of Florida
47.041	I	58,344	Engineering Grants	C-5-34136	Univ of Mo - Col
47.041	I	43,922	Engineering Grants	PO#P200850(631350)	Univ of Texas
47.041	I	-54	Engineering Grants	0918890	University of Florida
47.049	D	1,924,041	Mathematical and Physical Sciences		
47.049	I	49	Mathematical and Physical Sciences	29919-567	Cornell Univ
47.049	I	29,308	Mathematical and Physical Sciences	AST-0324729	PARI
47.049	I	31,204	Mathematical and Physical Sciences	Agr Dtd 8/01/03	WMU
47.050	D	132,106	Geosciences		
47.050	I	17,978	Geosciences	PO #3003192-000	CMBE
47.050	I	17,664	Geosciences	540308-78001	Lehigh Univ
47.070	D	754,914	Computer and Information Science and Engineering		
47.070	I	12,851	Computer and Information Science and Engineering	Agmt #1032743	Res Fdn SUNY
47.070	I	85,457	Computer and Information Science and Engineering	SC20001176-A	Univ of Cal
47.074	D	1,811,783	Biological Sciences		
47.074	I	73,984	Biological Sciences	11597	Marine Biological Laboratory
47.074	I	9,260	Biological Sciences	RR250-155/6330977	Univ of Georgia
47.075	D	346,169	Social, Behavioral, and Economic Sciences		
47.076	D	5,012,921	Education and Human Resources		
47.076	I	1,025	Education and Human Resources	HRD9624084	Bertie Co. Schools
47.076	I	6,002	Education and Human Resources	41981-6848	Cornell University
47.076	I	433	Education and Human Resources	Dtd 4/25/01	Univ. of Alabama at Bir
47.076	I	18,747	Education and Human Resources	Dtd 4/25/01	Univ. of Alabama at Bir
47.076	I	107,649	Education and Human Resources	HRD0116000	Virginia Union Univ.
47.078	I	50,406	Polar Programs	7074	Marine Biological Laboratory
		<u>13,892,750</u>	Total — Other Programs — National Science Foundation		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Small Business Administration</u>					
59	I	181,293	Small Business Administration	555700	Small Bus of NC
59.005	D	156,185	Business Development Assistance to Small Business		
59.037	D	2,185,070	Small Business Development Center		
59.037	I	120,825	Small Business Development Center	Ltr Dtd 12/21/01	SBTDC
59.037	I	2,930	Small Business Development Center	Memo Dtd 3/31/03	SBTDC
59.037	I	125,744	Small Business Development Center	Ltr Dtd 12/15/03	SBTDC
		<u>2,772,047</u>	Total — Other Programs — U. S. Small Business Administration		
<u>Tennessee Valley Authority</u>					
62	D	32,655	Tennessee Valley Authority		
		<u>32,655</u>	Total — Other Programs — Tennessee Valley Authority		
<u>U. S. Department of Veteran's Affairs</u>					
64	D	8,695	U.S. Department of Veterans Affairs		
64.005	D	51,123	Grants to States for Construction of State Home Facilities		
64.124	D	321,335	All-Volunteer Force Educational Assistance		
		<u>381,153</u>	Total — Other Programs — U. S. Department of Veteran's Affairs		
<u>U. S. Environmental Protection Agency</u>					
66	D	30,291	Environmental Protection Agency		
66	I	33,390	Environmental Protection Agency	N/A	CAP
66	I	19,995	Environmental Protection Agency	Letter Dated June 20,2003	Nat Assoc for Equal Opportunity
66	I	217	Environmental Protection Agency	RE353-145/5055757	Univ of Georgia
66.432	D	3,168,800	State Public Water System Supervision		
66.433	D	79,141	State Underground Water Source Protection		
66.436	D	5,000	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
66.454	D	208,604	Water Quality Management Planning		
66.456	D	513,264	National Estuary Program		
66.458	D	59,544,689	Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	3,952,740	Nonpoint Source Implementation Grants		
66.460	I	5,668	Nonpoint Source Implementation Grants	03-SC-DENR-1011	Duke University
66.467	D	11,317	Wastewater Operator Training Grant Program (Technical Assistance)		
66.468	D	25,963,789	Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	199,643	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	309,578	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	161,599	Water Protection Grants to the States		

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For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.500	D	945,700	Environmental Protection - Consolidated Research		
66.600	D	111,535	Environmental Protection Consolidated Grants - Program Support		
66.604	I	19,109	Environmental Justice Hazardous Substances Research Small Grants to Community Groups	40681.08	Meck County
66.606	D	1,181,814	Surveys, Studies, Investigations and Special Purpose Grants		
66.607	D	8,840	Training and Fellowships for the Environmental Protection Agency		
66.608	D	395,353	Environmental Information Exchange Network Grant Program		
66.701	D	72,802	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	342,921	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.801	D	2,785,590	Hazardous Waste Management State Program Support		
66.802	D	1,305,131	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	202,692	State and Tribal Underground Storage Tanks Program		
66.805	D	2,389,325	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	9,751	Solid Waste Management Assistance		
66.950	I	5,948	Environmental Education and Training Program	U82/CCU018832	AEHAP
66.951	D	3,436	Environmental Education Grants		
		<u>103,987,672</u>	Total — Other Programs — U. S. Environmental Protection Agency		

U. S. Department of Energy

81	D	190,443	U.S. Department of Energy		
81	I	1,675	U.S. Department of Energy	P.O. # 410631-DG7	Battelle Mem. Insti.
81	I	6,088	U.S. Department of Energy	DSP-90-10-668-012	Clark Atlanta University
81	I	208	U.S. Department of Energy	IRECNCSCDBASE21000	IREC
81	I	6,772	U.S. Department of Energy	ADO-4-33419-01	NREL
81	I	37,669	U.S. Department of Energy	XAT-3-33609-01	NREL
81	I	13,300	U.S. Department of Energy	A0389-45929	Sandia National Lab
81	I	12,544	U.S. Department of Energy	A0389-52013	Sandia National Lab
81	I	5,807	U.S. Department of Energy	DEFG07011D14013NCS	SC State University
81	I	61,571	U.S. Department of Energy	N/A	Triangle J Coun Govt
81	I	50,839	U.S. Department of Energy	4000010698	UT - Battelle LLC
81.041	D	3,786,779	State Energy Program		
81.042	D	3,784,192	Weatherization Assistance for Low-Income Persons		
81.047	D	22,635	Pre-Freshman Enrichment		
81.049	D	301,993	Office of Science Financial Assistance Program		
81.086	D	156,305	Conservation Research and Development		
81.116	D	58,644	Science and Engineering Training to Support Diversity-Related Programs		

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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
81.117	D	392,003	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.119	I	55,200	State Energy Program Special Projects	B515081	Univ of Cal
		<u>8,944,667</u>	Total — Other Programs — U. S. Department of Energy		
<u>United States Information Agency</u>					
82	D	338,496	United States Information Agency		
82	I	102,570	United States Information Agency	1A-PSLJ-G7190246	Southeastern Comm College
82.010	D	17,495	College and University Partnerships Program		
		<u>458,561</u>	Total — Other Programs — United States Information Agency		
<u>Federal Emergency Management Agency</u>					
83	D	60,581	Federal Emergency Management Agency		
83.541	D	2,415,190	Disaster Unemployment Assistance		
83.544	D	42,501,007	Public Assistance Grants		
83.551	D	5,323	Project Impact: Building Disaster Resistant Communities		
83.AAA	D	506,967	FEMA - Acquisition/Elevation		
83.AAA	D	1,234,993	FEMA - Floyd Supplemental		
		<u>46,724,061</u>	Total — Other Programs — Federal Emergency Management Agency		
<u>U. S. Department of Education</u>					
84	D	10,429,324	U.S. Department of Education		
84	I	31,854	U.S. Department of Education	95-NC09	Natl Writing Proj Co
84	I	349,481	U.S. Department of Education	ED-01C00046	North Central Regional ED Laboratory
84	I	12,202	U.S. Department of Education	N/A	Prairie View
84	I	93,238	U.S. Department of Education	50657	SW Educational Development Laboratory
84	I	105	U.S. Department of Education	H325D980050	University of Virginia
84	I	18	U.S. Department of Education	5-34334	University of Virginia
84	I	14,063	U.S. Department of Education	N/A	Vanderbilt University
84.002	D	15,965,907	Adult Education - State Grant Program		
84.010	D	240,049,815	Title I Grants to Local Educational Agencies		
84.011	D	7,512,035	Migrant Education - State Grant Program		
84.013	D	851,279	Title I Program for Neglected and Delinquent Children		
84.016	D	60,869	Undergraduate International Studies and Foreign Language Programs		
84.021	D	9,777	Overseas - Group Projects Abroad		
84.031	D	17,826,191	Higher Education - Institution Aid		
84.037	D	5,352	Perkins Loan Cancellations		
84.048	D	35,041,945	Vocational Education - Basic Grants to States		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.078	I	35,010	Special Education - Postsecondary Education Programs for Persons with Disabilities	H324A010003-01	Univ of Tenn
84.116	D	462,322	Fund for the Improvement of Postsecondary Education		
84.116	I	3,446	Fund for the Improvement of Postsecondary Education	P116J980014-00	ETSU/US Dept ED
84.116	I	4,342	Fund for the Improvement of Postsecondary Education	P116B010644	Tidewater Comm College
84.120	D	698,446	Minority Science and Engineering Improvement		
84.120	I	28,711	Minority Science and Engineering Improvement	P120A020085	Hampton University
84.126	D	73,292,661	Rehabilitation Services - Vocational Rehabilitation Grants to States		
84.128	D	106,469	Rehabilitation Services - Service Projects		
84.129	D	228,291	Rehabilitation Long-Term Training		
84.133	I	3,526	National Institute on Disability and Rehabilitation Research	Ltr Dtd 3/4/04	Carolinas Health
84.141	D	398,600	Migrant Education - High School Equivalency Program		
84.153	D	2,310	Business and International Education Projects		
84.161	D	265,383	Rehabilitation Services - Client Assistance Program		
84.165	I	1,163	Magnet Schools Assistance	PO #9001792-000	CMBE
84.165	I	4,708	Magnet Schools Assistance	Agmt Dtd 10/12/03	CMBE
84.169	D	539,935	Independent Living - State Grants		
84.170	D	23,934	Javits Fellowships		
84.177	D	957,328	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		
84.181	D	14,557,470	Special Education - Grants for Infants and Families with Disabilities		
84.184	D	374,010	Safe and Drug-Free Schools and Communities - National Programs		
84.185	D	1,124,250	Byrd Honors Scholarships		
84.186	D	1,557,236	Safe and Drug-Free Schools and Communities - State Grants		
84.186	D	8,641,902	Safe and Drug-Free Schools and Communities - State Grants		
84.186	I	36,464	Safe and Drug-Free Schools and Communities - State Grants	GAGA-2003-C-0192	District of Columbia
84.187	D	1,014,520	Supported Employment Services for Individuals with Severe Disabilities		
84.195	D	423,685	Bilingual Education - Professional Development		
84.196	D	945,560	Education for Homeless Children and Youth		
84.200	D	682,353	Graduate Assistance in Areas of National Need		
84.206	D	201,376	Javits Gifted and Talented Students Education Grant Program		
84.213	D	5,054,246	Even Start - State Educational Agencies		
84.214	D	263,911	Even Start - Migrant Education		
84.215	D	897,618	Fund for the Improvement of Education		
84.215	I	15,012	Fund for the Improvement of Education	PO #9001574-000	CMBE
84.215	I	185	Fund for the Improvement of Education	PO#9001012-000	CMBE
84.215	I	3,000	Fund for the Improvement of Education	9001750-000	CMBE
84.215	I	36,386	Fund for the Improvement of Education	PO# 9001577-000	CMBE
84.215	I	30,652	Fund for the Improvement of Education	PO#9005359-000	CMBE
84.224	D	484,729	Assistive Technology		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.240	D	202,868	Program of Protection and Advocacy of Individual Rights		
84.243	D	3,429,773	Tech-Prep Education		
84.265	D	230,777	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training		
84.276	D	56,693	Goals 2000 - State and Local Education Systemic Improvement Grants		
84.281	D	1,050,075	Eisenhower Professional Development State Grants		
84.282	D	3,035,684	Charter Schools		
84.287	D	10,058,997	Twenty-First Century Community Learning Centers		
84.287	I	37,860	Twenty-First Century Community Learning Centers	Contract #2137	Cleveland Co Schools
84.293	D	21,799	Foreign Language Assistance		
84.298	D	9,485,295	State Grants for Innovative Programs		
84.299	D	360	Indian Education - Special Programs		
84.302	D	1,146,733	Regional Technology in Education Consortia		
84.303	D	628,102	Technology Innovation Challenge Grants		
84.305	D	382,276	Education Research, Development and Dissemination		
84.318	D	11,185,991	Education Technology State Grants		
84.319	D	1,434,273	Educational Technology State Grants		
84.323	D	1,492,513	Special Education - State Program Improvement Grants for Children with Disabilities		
84.324	D	1,744,251	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities		
84.324	I	48	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	513G951	U of Wisconsin
84.324	I	11,221	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	011H340	U of Wisconsin
84.325	D	3,967,377	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.326	D	663,323	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	363,411	Advanced Placement Program		
84.331	D	374,277	Grants to States for Incarcerated Youth Offenders		
84.332	D	7,507,501	Comprehensive School Reform Demonstration		
84.332	I	1,017	Comprehensive School Reform Demonstration	PO #3003191-000	CMBE
84.334	D	3,256,372	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.335	D	190,679	Child Care Access Means Parents in School		
84.336	D	1,869,055	Teacher Quality Enhancement Grants		
84.336	I	129,098	Teacher Quality Enhancement Grants	26-100002	Commonwealth of Penn
84.338	D	-570	Reading Excellence		
84.339	D	553,142	Learning Anytime Anywhere Partnerships		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.339	I	7,066	Learning Anytime Anywhere Partnerships	0699.10.190D	Univ Col/Den/Ed
84.340	D	238,379	Class Size Reduction		
84.342	D	1,160,125	Preparing Tomorrow's Teachers to Use Technology		
84.342	I	8,368	Preparing Tomorrow's Teachers to Use Technology	5-34344	Univ of Virginia
84.343	D	62,306	Assistive Technology - State Grants for Protection and Advocacy		
84.346	I	313,261	Vocational Education - Occupational and Employment Information State Grants	E9483936	Basic Assist Grant
84.348	D	727,601	Title I Accountability Grants		
84.350	D	788,068	Transition to Teaching		
84.352	D	7,979,091	School Renovation Grants		
84.357	D	4,356,908	Reading First State Grants		
84.358	D	3,646,926	Rural Education		
84.365	D	6,509,538	English Language Acquisition Grants		
84.366	D	3,044,033	Mathematics and Science Partnerships		
84.367	D	62,424,788	Improving Teacher Quality State Grants		
84.369	D	5,753,825	Grants for State Assessments and Related Activities		
84.925	I	43,669	Advanced Certification or Advance Credentialing	PT-02-0203-006	National Bd Professional Teaching Standards
84.925	I	105,243	Advanced Certification or Advance Credentialing	SA-02-0204-012	National Bd Professional Teaching Standards
84.928	I	32,052	National Writing Project	92-NC08	Natl Write Proj
		<u>603,366,123</u>	Total — Other Programs — U. S. Department of Education		

National Archives and Records Administration

89.003	D	75,450	National Historical Publications and Records Grants		
		<u>75,450</u>	Total — Other Programs — National Archives and Records Administration		

U. S. Department of Health and Human Services

93	D	289,653	U.S. Department of Health and Human Services		
93	I	88,331	U.S. Department of Health and Human Services	1 H39 OT 00077-01	Carolina Donor Services
93	I	88,869	U.S. Department of Health and Human Services	N/A	Central State University
93	I	15,538	U.S. Department of Health and Human Services	2004-0604	Courtesy Associates
93	I	-4,851	U.S. Department of Health and Human Services	NYSPF 205	NYSP
93	I	23,954	U.S. Department of Health and Human Services	RR571-153/5813797	University of Georgia
93	I	43,940	U.S. Department of Health and Human Services	RR571-15315813797	University of Georgia
93	I	14,000	U.S. Department of Health and Human Services	0000264585	University of Texas
93.003	D	4,584,412	Public Health and Social Services Emergency Fund		
93.004	D	56,901	Cooperative Agreements to Improve the Health Status of Minority Populations		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.006	D	192,081	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.032	D	81,501	Community Services Block Grant - Discretionary Awards		
93.041	D	134,181	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation		
93.042	D	356,144	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals		
93.043	D	566,287	Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services		
93.048	D	187,908	Special Programs for the Aging - Title IV and Title II Discretionary Projects		
93.048	I	272,655	Special Programs for the Aging - Title IV and Title II Discretionary Projects	30374	Meck County
93.051	D	308,899	Alzheimer's Disease Demonstration Grants to States		
93.052	D	3,558,340	National Family Caregiver Support		
93.104	D	305,137	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		
93.104	I	4,497	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	244-07/02578301	Guilford Center
93.104	I	24,180	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	244-07/035780301	Guilford Center
93.104	I	2,313	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	19803	Pathways
93.104	I	2,349	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	Cont Sign 10/29/03	Pathways
93.106	D	188,533	Minority International Research Training Grant in the Biomedical and Behavioral Sciences		
93.110	D	607,528	Maternal and Child Health Federal Consolidated Programs		
93.110	I	9,604	Maternal and Child Health Federal Consolidated Programs	5884SS01	Iowa Dept of Public Health
93.115	I	146,448	Biometry and Risk Estimation - Health Risks from Environmental Exposures	Subcontr 2002-01	Univ of Okla
93.116	D	1,887,643	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.121	D	95,382	Oral Diseases and Disorders Research		
93.124	D	25,721	Nurse Anesthetist Traineeships		
93.127	D	151,177	Emergency Medical Services for Children		
93.130	D	289,864	Primary Care Services - Resource Coordination and Development		
93.134	I	17,654	Grants to Increase Organ Donations	1H39OT00120-01UNCC	Sharing Network
93.136	D	1,868,161	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	4,272	Injury Prevention and Control Research and State and Community Based Programs	2003-0006	University of Texas
93.136	I	18,311	Injury Prevention and Control Research and State and Community Based Programs	201-6-1210	University of Texas

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.138	D	545,660	Protection and Advocacy for Individuals with Mental Illness		
93.150	D	472,936	Projects for Assistance in Transition from Homelessness (PATH)		
93.161	D	77,674	Health Program for Toxic Substances and Disease Registry		
93.165	D	10,425	Grants for State Loan Repayment		
93.173	D	57,544	Research Related to Deafness and Communication Disorders		
93.173	I	12,258	Research Related to Deafness and Communication Disorders	104736-1	U of Pittsburgh
93.173	I	26,058	Research Related to Deafness and Communication Disorders	106272-1	U of Pittsburgh
93.173	I	45,232	Research Related to Deafness and Communication Disorders	Project #107738	U of Pittsburgh
93.173	I	864	Research Related to Deafness and Communication Disorders	104736-1	U of Pittsburgh
93.191	D	125,172	Allied Health Special Projects		
93.197	D	747,629	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
93.206	D	48,498	Human Health Studies - Applied Research and Development		
93.211	D	75,198	Telehealth Network Grants		
93.213	D	37,512	Research and Training in Complementary and Alternative Medicine		
93.217	D	7,827,866	Family Planning - Services		
93.226	D	30,840	Research on Healthcare Costs, Quality and Outcomes		
93.230	D	-51,369	Consolidated Knowledge Development and Application (KD & A) Program		
93.234	D	332	Traumatic Brain Injury - State Demonstration Grant Program		
93.235	D	287,969	Abstinence Education		
93.238	D	38,620	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.241	D	374,473	State Rural Hospital Flexibility Program		
93.242	D	252,893	Mental Health Research Grants		
93.242	I	69,928	Mental Health Research Grants	OR57-001-02	University of Tennessee
93.243	D	139,810	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.247	D	563,345	Advanced Education Nursing Grant Program		
93.251	D	72,933	Universal Newborn Hearing Screening		
93.252	D	471,169	Healthy Community Access Program		
93.259	D	286,294	Rural Access to Emergency Devices Grant		
93.262	D	269,971	Occupational Safety and Health Research Projects		
93.263	D	67,408	Occupational Safety and Health - Training Grants		
93.265	D	144,373	Comprehensive Geriatric Education Program (CGEP)		
93.268	D	41,812,471	Immunization Grants		
93.273	D	205,449	Alcohol Research Programs		
93.273	I	19,044	Alcohol Research Programs	WFUHS13057	Wake Forest University
93.273	I	22,214	Alcohol Research Programs	WFUHS13057	Wake Forest University

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.279	D	16,337	Drug Abuse Research Programs		
93.283	D	29,527,610	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.301	D	184,370	Small Rural Hospital Improvement Grants		
93.358	D	185,736	Advanced Education Nursing Traineeships		
93.361	D	76,084	Nursing Research		
93.371	D	190,963	Biomedical Technology		
93.375	D	183,869	Minority Biomedical Research Support		
93.375	I	2,900	Minority Biomedical Research Support	N/A	Indiana University
93.390	D	31,777	Academic Research Enhancement Award		
93.393	D	189,191	Cancer Cause and Prevention Research		
93.397	D	106,318	Cancer Centers Support Grants		
93.399	D	21,571	Cancer Control		
93.556	D	8,770,518	Promoting Safe and Stable Families		
93.558	D	245,777,001	Temporary Assistance for Needy Families		
93.560	D	-301,563	Family Support Payments to States - Assistance Payments		
93.563	D	75,993,769	Child Support Enforcement		
93.566	D	2,495,766	Refugee and Entrant Assistance - State Administered Programs		
93.568	D	41,151,839	Low-Income Home Energy Assistance		
93.569	D	16,550,304	Community Services Block Grant		
93.570	D	176,129	Community Services Block Grant - Discretionary Awards		
93.570	I	69,782	Community Services Block Grant - Discretionary Awards	03-205	NYSP
93.570	I	330	Community Services Block Grant - Discretionary Awards	NYSPF 04-1111	NYSP
93.571	D	136,270	Community Services Block Grant Discretionary Awards - Community Food and Nutrition		
93.576	D	1,323,932	Refugee and Entrant Assistance - Discretionary Grants		
93.584	D	356,199	Refugee and Entrant Assistance - Targeted Assistance Grants		
93.585	D	880,752	Empowerment Zones Program		
93.586	D	392,969	State Court Improvement Program		
93.590	D	610,720	Community-Based Family Resource and Support Grants		
93.592	D	26,004	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants		
93.597	D	176,743	Grants to States for Access and Visitation Programs		
93.599	D	395,336	Chafee Education and Training Vouchers Program (ETV)		
93.600	D	157,509	Head Start		
93.600	I	7,269	Head Start	2975-2001-0417	Quality Counts
93.601	D	93,863	Child Support Enforcement Demonstrations and Special Projects		
93.603	D	1,300,321	Adoption Incentive Payments		
93.617	D	432,194	Voting Access for Individuals with Disabilities - Grants to States		
93.618	D	459	Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.630	D	2,797,792	Developmental Disabilities Basic Support and Advocacy Grants		
93.631	D	124,052	Developmental Disabilities Projects of National Significance		
93.643	D	415,972	Children's Justice Grants to States		
93.645	D	7,392,121	Child Welfare Services - State Grants		
93.652	I	12,496	Adoption Opportunities	BB-RRAP	Children's Home Society
93.658	D	67,633,644	Foster Care - Title IV-E		
93.659	D	23,956,033	Adoption Assistance		
93.667	D	53,506,379	Social Services Block Grant		
93.669	D	800,630	Child Abuse and Neglect State Grants		
93.670	D	98,586	Child Abuse and Neglect Discretionary Activities		
93.671	D	2,151,408	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes		
93.674	D	2,185,611	Chafee Foster Care Independent Living		
93.767	D	152,953,395	State Children's Insurance Program		
93.768	D	33,113	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities		
93.773	D	5,815,250	Medicare - Hospital Insurance		
93.779	D	1,419,933	Centers for Medicare & Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.822	D	976,262	Health Careers Opportunity Program		
93.838	D	102,792	Lung Diseases Research		
93.846	D	349,924	Arthritis, Musculoskeletal and Skin Diseases Research		
93.848	D	1,359,088	Digestive Diseases and Nutrition Research		
93.848	I	24,541	Digestive Diseases and Nutrition Research	1R01DK064986-01	Duke University
93.853	D	74,808	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	335,618	Allergy, Immunology and Transplantation Research		
93.856	D	397,984	Microbiology and Infectious Diseases Research		
93.859	D	173,042	Biomedical Research and Research Training		
93.864	D	98,173	Population Research		
93.864	I	45,764	Population Research	40406800085574	National Bureau of Economic Research
93.865	I	12	Child Health and Human Development Extramural Research	FY2001-086	University of Kansas
93.865	I	43,717	Child Health and Human Development Extramural Research	FY2001-086M5	University of Kansas
93.865	I	31,880	Child Health and Human Development Extramural Research	FY03070002UNC-GY	University of Colorado
93.865	I	29,610	Child Health and Human Development Extramural Research	FY2001-086M6	University of Kansas
93.866	D	40,736	Aging Research		
93.866	I	61,372	Aging Research	G-42-682-GA	Georgia Institute of Technology
93.866	I	23,758	Aging Research	008454-04	University of California
93.880	D	221,347	Minority Access to Research Careers		
93.884	D	103,903	Grants for Residency Training in Primary Care Medicine and Dentistry		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.887	D	113,655	Health Care and Other Facilities		
93.895	D	224,715	Grants for Faculty Development in Family Medicine		
93.896	D	103,292	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)		
93.910	I	181,053	Family and Community Violence Prevention Program	FCVP0026-01	Central State Univ.
93.910	I	-647	Family and Community Violence Prevention Program	FCVP-00-08-123	Central State University
93.912	D	270,660	Rural Health Outreach and Rural Network Development Program		
93.912	I	731	Rural Health Outreach and Rural Network Development Program	Contract Dtd 8/5/02	CHS
93.913	D	110,557	Grants to States for Operation of Offices of Rural Health		
93.917	D	22,188,656	HIV Care Formula Grants		
93.919	D	-11	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		
93.926	D	2,653,141	Healthy Start Initiative		
93.928	I	14,837	Special Projects of National Significance	N/A	Robeson Health Care
93.938	D	1,039,561	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.940	D	4,371,159	HIV Prevention Activities - Health Department Based		
93.944	D	427,176	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,293,172	Assistance Programs for Chronic Disease Prevention and Control		
93.945	I	10,542	Assistance Programs for Chronic Disease Prevention and Control	2975-02-0068	Carolinas Health
93.952	D	27,987	Improving EMS/Trauma Care in Rural Areas		
93.956	D	673,372	Agricultural Health and Safety Programs		
93.958	D	8,477,997	Block Grants for Community Mental Health Services		
93.959	D	35,831,336	Block Grants for Prevention and Treatment of Substance Abuse		
93.960	D	192,232	Special Minority Initiatives		
93.963	D	-3,969	Graduate Programs in Health Administration		
93.974	D	150,787	Family Planning - Service Delivery Improvement Research Grants		
93.977	D	4,837,871	Preventive Health Services - Sexually Transmitted Diseases Control Grants		
93.984	D	221,956	Academic Administrative Units in Primary Care		
93.988	D	733,218	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		
93.990	D	44,865	National Health Promotion		
93.991	D	4,071,313	Preventive Health and Health Services Block Grant		
93.991	D	6,779	Preventive Health and Health Services Block Grant		
93.994	D	16,126,585	Maternal and Child Health Services Block Grant to the States		
		<u>929,572,675</u>	Total — Other Programs — U. S. Department of Health and Human Services		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Corporation for National and Community Service</u>					
94.002	D	279,597	Retired and Senior Volunteer Program		
94.003	D	319,100	State Commissions		
94.004	D	737,097	Learn and Serve America - School and Community Based Programs		
94.005	D	10,374	Learn and Serve America - Higher Education		
94.006	D	2,538,615	AmeriCorps		
94.007	D	194,602	Planning and Program Development Grants		
94.009	D	153,726	Training and Technical Assistance		
		<u>4,233,111</u>	Total — Other Programs — Corporation for National and Community Service		
<u>Social Security Administration</u>					
96.007	D	59,459	Social Security - Research and Demonstration		
96.008	D	256,216	Social Security - Benefits Planning, Assistance, and Outreach Program		
96.009	D	146,864	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries		
		<u>462,539</u>	Total — Other Programs — Social Security Administration		
<u>U. S. Department of Homeland Security</u>					
97.004	D	8,539,282	State Domestic Preparedness Equipment Support Program		
97.023	D	175,352	Community Assistance Program - State Support Services Element (CAP-SSSE)		
97.029	D	932,621	Flood Mitigation Assistance		
97.036	D	45,506,544	Public Assistance Grants		
97.037	D	197,689	Disaster Housing Program		
97.039	D	6,878,989	Hazard Mitigation Grant		
97.041	D	337,267	National Dam Safety Program		
97.042	D	4,357,928	Emergency Management Performance Grants		
97.045	D	4,041,999	Cooperating Technical Partners		
97.047	D	113,967	Pre-Disaster Mitigation		
97.051	D	965,242	State and Local All Hazards Emergency Operations Planning		
97.052	D	56,667	Emergency Operations Centers		
97.053	D	555,687	Citizen Corps		
97.054	D	23,144	Community Emergency Response Teams		
		<u>72,682,378</u>	Total — Other Programs — U. S. Department of Homeland Security		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
Other Federal Assistance					
99	D	461,135	Other Federal Assistance		
99	I	10	Other Federal Assistance	358-6112-30-8242	Clemson University
99	I	35,755	Other Federal Assistance	N/A	Cumberland County
99	I	955,944	Other Federal Assistance	CN#1435-01-02-CT-70684	Hampton University
99	I	8,194	Other Federal Assistance	Letter Dated 8/21/02	NAFED
99	I	39,066	Other Federal Assistance	Subgrant Dated 2-14-03	PTCAM
99	I	4,715	Other Federal Assistance	CR-19070-425215	Virginia Polytechnic Institute
		<u>1,504,819</u>	Total — Other Programs — Other Federal Assistance		
		<u>4,038,110,875</u>	Total — Other Programs		
		<u><u>13,349,894,625</u></u>	TOTAL EXPENDITURES OF FEDERAL AWARDS		

N/A = Not Available

The accompanying notes are an integral part of this schedule.

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

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	1,017,200	Law Enforcement Assistance		
93.586	D	392,969	State Court Improvement Program		
		<u>1,410,169</u>	Total — N. C. Administrative Office of the Courts		
<u>N. C. Department of Administration</u>					
14.156	D	3,440,755	Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation		
14.401	D	361,117	Fair Housing Assistance Program - State and Local		
17.251	D	207,039	Native American Employment and Training Programs		
39.003	D	4,436,676	Donation of Federal Surplus Personal Property		
64.005	D	51,123	Grants to States for Construction of State Home Facilities		
81.041	D	3,786,779	State Energy Program		
81.117	D	360,330	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
84.044	D	222,406	TRIO - Talent Search		
84.240	D	202,868	Program of Protection and Advocacy of Individual Rights		
84.343	D	62,306	Assistive Technology - State Grants for Protection and Advocacy		
93.138	D	545,660	Protection and Advocacy for Individuals with Mental Illness		
93.234	D	332	Traumatic Brain Injury - State Demonstration Grant Program		
93.618	D	459	Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems		
93.630	D	876,963	Developmental Disabilities Basic Support and Advocacy Grants		
96.009	D	146,864	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries		
		<u>14,701,677</u>	Total — N. C. Department of Administration		
<u>N. C. Department of Agriculture and Consumer Services</u>					
10	D	1,228,728	U.S. Department of Agriculture		
10.025	D	1,810,149	Plant and Animal Disease, Pest Control, and Animal Care		
10.153	D	124,587	Market News		
10.156	D	12,500	Federal-State Marketing Improvement Program		
10.162	D	20,400	Inspection Grading and Standardization		
10.202	D	37,326	Cooperative Forestry Research		
10.203	D	328,326	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.250	D	238,979	Agricultural and Rural Economic Research		
10.304	D	140,526	Homeland Security - Agricultural		
10.475	D	3,072,319	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.550	D	33,168,645	Food Donation		
10.559	D	28,895	Summer Food Service Program for Children		
10.560	D	901,147	State Administrative Expenses for Child Nutrition		
10.565	D	362,324	Commodity Supplemental Food Program		
10.567	D	294,676	Food Distribution Program on Indian Reservations		
10.568	D	2,188,364	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	10,880,434	Emergency Food Assistance Program (Food Commodities)		
10.652	D	24,652	Forestry Research		
15.615	D	86,032	Cooperative Endangered Species Conservation Fund		
66.500	D	889,150	Environmental Protection - Consolidated Research		
		<u>55,838,159</u>	Total — N. C. Department of Agriculture and Consumer Services		

N. C. Department of Commerce

10.250	D	41,211	Agricultural and Rural Economic Research		
11.307	D	432,000	Economic Adjustment Assistance		
12.610	D	5,224	Joint Land Use Studies		
14.228	D	48,668,144	Community Development Block Grants/State's Program		
15.632	D	65,000	Conservative Grants Private Stewardship for Imperiled Species		
17.255	D	503,336	Workforce Investment Act		
17.258	D	21,865,149	WIA Adult Program		
17.259	D	28,166,051	WIA Youth Activities		
17.260	D	38,961,042	WIA Dislocated Workers		
17.266	D	61,319	Work Incentives Grant		
20.700	D	62,162	Pipeline Safety		
23.011	D	500,023	Appalachian State Research, Technical Assistance, and Demonstration Projects		
		<u>139,330,661</u>	Total — N. C. Department of Commerce		

N. C. Community College System

84.002	D	15,720,810	Adult Education - State Grant Program		
84.116	D	21,935	Fund for the Improvement of Postsecondary Education		
93.631	D	124,052	Developmental Disabilities Projects of National Significance		
93.859	D	162,335	Biomedical Research and Research Training		
		<u>16,029,132</u>	Total — N. C. Community College System		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>N. C. Department of Correction</u>					
16.572	D	1,692,998	State Criminal Alien Assistance Program		
16.586	D	8,377,414	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
84.331	D	374,277	Grants to States for Incarcerated Youth Offenders		
		<u>10,444,689</u>	Total — N. C. Department of Correction		
<u>N. C. Department of Crime Control and Public Safety</u>					
11.450	D	2,016,989	Integrated Flood Observing and Warning System (IFLOWS)		
12.400	D	1,713,402	Military Construction, National Guard		
12.401	D	10,632,685	National Guard Military Operations and Maintenance (O & M) Projects		
15.808	D	59,942	U.S. Geological Survey: Research and Data Acquisition		
16	D	1,144,301	U.S. Department of Justice		
16.007	D	153,256	State Domestic Preparedness Equipment Support Program		
16.523	D	3,642,800	Juvenile Accountability Incentive Block Grants		
16.540	D	1,610,202	Juvenile Justice and Delinquency Prevention - Allocation to States		
16.548	D	659,957	Title V - Delinquency Prevention Program		
16.549	D	315,493	Part E - State Challenge Activities		
16.550	D	798,274	State Justice Statistics Program for Statistical Analysis Centers		
16.560	D	146,470	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.575	D	10,819,937	Crime Victim Assistance		
16.579	D	14,091,669	Byrne Formula Grant Program		
16.588	D	2,824,140	Violence Against Women Formula Grants		
16.589	D	355,023	Rural Domestic Violence and Child Victimization Enforcement Grant Program		
16.590	D	182,419	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.592	D	822,593	Local Law Enforcement Block Grants Program		
16.593	D	2,734,363	Residential Substance Abuse Treatment for State Prisoners		
16.607	D	49,401	Bulletproof Vest Partnership Program		
16.609	D	245,944	Community Prosecution and Project Safe Neighborhoods		
16.710	D	3,329	Public Safety Partnership and Community Policing Grants		
16.712	D	1,291,081	Police Corps		
20.703	D	249,583	Interagency Hazardous Materials Public Sector Training and Planning Grants		
21.052	D	3,661	Alcohol, Tobacco, and Firearms - Training Assistance		
83.544	D	42,501,007	Public Assistance Grants		
93.643	D	415,972	Children's Justice Grants to States		
97.004	D	8,539,282	State Domestic Preparedness Equipment Support Program		
97.023	D	175,352	Community Assistance Program - State Support Services Element (CAP-SSSE)		
97.029	D	932,621	Flood Mitigation Assistance		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
97.036	D	45,506,544	Public Assistance Grants		
97.037	D	197,689	Disaster Housing Program		
97.039	D	6,878,989	Hazard Mitigation Grant		
97.042	D	4,357,928	Emergency Management Performance Grants		
97.045	D	4,041,999	Cooperating Technical Partners		
97.047	D	113,967	Pre-Disaster Mitigation		
97.051	D	965,242	State and Local All Hazards Emergency Operations Planning		
97.052	D	56,667	Emergency Operations Centers		
97.053	D	555,687	Citizen Corps		
97.054	D	23,144	Community Emergency Response Teams		
83.AAA	D	506,967	FEMA - Acquisition/Elevation		
83.AAA	D	1,234,993	FEMA - Floyd Supplemental		
		<u>173,570,964</u>	Total — N. C. Department of Crime Control and Public Safety		

N. C. Department of Cultural Resources

15.904	D	600,175	Historic Preservation Fund Grants-In-Aid		
45.007	D	737,086	Promotion of the Arts - Partnership Agreements		
45.027	D	160,620	Promotion of the Arts - Challenge America Grants		
45.310	D	4,751,990	State Library Program		
89.003	D	3,734	National Historical Publications and Records Grants		
		<u>6,253,605</u>	Total — N. C. Department of Cultural Resources		

N. C. Department of Environment and Natural Resources

10.664	D	3,612,758	Cooperative Forestry Assistance		
10.677	D	58,405	Forest Land Enhancement Program		
11	D	21,808	U.S. Department of Commerce		
11.400	D	195,286	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	9,945	Anadromous Fish Conservation Act Program		
11.407	D	113,232	Interjurisdictional Fisheries Act of 1986		
11.419	D	2,516,858	Coastal Zone Management Administration Awards		
11.420	D	697,515	Coastal Zone Management Estuarine Research Reserves		
11.434	D	121,533	Cooperative Fishery Statistics		
11.441	I	34,685	Regional Fishery Management Councils	SA-01-03-NC	S Atlantic Fishery Mgmt Cncl
11.441	I	10,115	Regional Fishery Management Councils	SA-02-03-NC	S Atlantic Fishery Mgmt Cncl
11.452	D	5,863,454	Unallied Industry Products		
11.474	D	299,218	Atlantic Coastal Fisheries Cooperative Management Act		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.477	D	616,094	Fisheries Disaster Relief		
12	I	7,858	U.S. Department of Defense	DABK07-03-P-0392	Fort Bragg Directorate of Contracting
15	D	47,343	U.S. Department of the Interior		
15.605	D	1,278,145	Sport Fish Restoration		
15.608	I	3,805	Fish and Wildlife Management Assistance	T-4-1	SC Dept of Natural Resources
15.614	D	35,224	Coastal Wetlands Planning, Protection and Restoration Act		
15.616	D	13,886	Clean Vessel Act		
15.622	D	100,000	Sportfishing and Boating Safety Act		
15.808	D	413,766	U.S. Geological Survey: Research and Data Acquisition		
15.809	D	27,558	National Spatial Data Infrastructure Cooperative Agreements Program		
15.916	D	2,121,895	Outdoor Recreation - Acquisition, Development and Planning		
43.002	D	308,170	Technology Transfer		
45.301	D	22,295	Museum for America Grants		
66.001	D	1,888,035	Air Pollution Control Program Support		
66.032	D	197,549	State Indoor Radon Grants		
66.419	D	5,653,963	Water Pollution Control - State and Interstate Program Support		
66.432	D	3,168,800	State Public Water System Supervision		
66.433	D	79,141	State Underground Water Source Protection		
66.454	D	208,604	Water Quality Management Planning		
66.456	D	513,264	National Estuary Program		
66.458	D	59,544,689	Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	3,952,740	Nonpoint Source Implementation Grants		
66.461	D	589,510	Wetland Program Grants		
66.463	D	368,142	Water Quality Cooperative Agreements		
66.467	D	11,317	Wastewater Operator Training Grant Program (Technical Assistance)		
66.468	D	25,963,789	Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	199,643	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	309,578	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	161,599	Water Protection Grants to the States		
66.500	D	23,285	Environmental Protection - Consolidated Research		
66.600	D	111,535	Environmental Protection Consolidated Grants - Program Support		
66.606	D	955,182	Surveys, Studies, Investigations and Special Purpose Grants		
66.607	D	10,000	Training and Fellowships for the Environmental Protection Agency		
66.608	D	395,353	Environmental Information Exchange Network Grant Program		
66.708	D	177,999	Pollution Prevention Grants Program		
66.801	D	2,785,590	Hazardous Waste Management State Program Support		
66.802	D	1,305,131	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.804	D	202,692	State and Tribal Underground Storage Tanks Program		
66.805	D	2,389,325	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	9,751	Solid Waste Management Assistance		
66.809	D	548,000	Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.810	D	7,301	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program		
93	D	202,454	U.S. Department of Health and Human Services		
93.197	D	747,629	Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
97.041	D	337,267	National Dam Safety Program		
		<u>131,569,708</u>	Total — N. C. Department of Environment and Natural Resources		

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

10.025	D	44,648	Plant and Animal Disease, Pest Control, and Animal Care		
10.914	D	163,280	Wildlife Habitat Incentive Program		
11.472	D	50,000	Unallied Science Program		
15.605	D	2,738,223	Sport Fish Restoration		
15.611	D	5,201,587	Wildlife Restoration		
15.612	D	2,737,189	Endangered Species Conservation		
15.615	D	17,500	Cooperative Endangered Species Conservation Fund		
15.616	D	12,952	Clean Vessel Act		
15.623	D	498,429	North American Wetlands Conservation Fund		
15.625	D	383,723	Wildlife Conservation and Restoration		
15.631	D	25,000	Partners for Fish and Wildlife		
15.634	D	676,369	State Wildlife Grants		
20.005	D	798,483	Boating Safety Financial Assistance		
		<u>13,347,383</u>	Total — N. C. Department of Environment and Natural Resources - Wildlife		

N. C. Department of Health and Human Services

10.551	D	728,988,254	Food Stamps		
10.557	D	124,721,905	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	73,636,085	Child and Adult Care Food Program		
10.559	D	4,752,364	Summer Food Service Program for Children		
10.560	D	1,395,866	State Administrative Expenses for Child Nutrition		
10.561	D	57,870,703	State Administrative Matching Grants for Food Stamp Program		
10.572	D	229,047	WIC Farmers' Market Nutrition Program (FMNP)		
10.574	D	198,952	Team Nutrition Grants		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.576	D	44,253	Senior Farmers Market Nutrition Program		
10.580	D	76,756	Food Stamp Program Research Grants to Improve Access through New Technology and Partnerships		
14.231	D	2,325,266	Emergency Shelter Grants Program		
14.241	D	1,115,517	Housing Opportunities for Persons with AIDS		
16.727	D	351,601	Enforcing Underage Drinking Laws Program		
17.235	D	2,214,402	Senior Community Service Employment Program		
66.701	D	72,802	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	342,921	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
81.042	D	3,784,192	Weatherization Assistance for Low-Income Persons		
84.126	D	73,292,661	Rehabilitation Services - Vocational Rehabilitation Grants to States		
84.161	D	265,383	Rehabilitation Services - Client Assistance Program		
84.169	D	539,935	Independent Living - State Grants		
84.177	D	957,328	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		
84.181	D	14,557,470	Special Education - Grants for Infants and Families with Disabilities		
84.186	D	1,557,236	Safe and Drug-Free Schools and Communities - State Grants		
84.187	D	1,014,520	Supported Employment Services for Individuals with Severe Disabilities		
84.224	D	484,729	Assistive Technology		
84.265	D	230,777	Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training		
93.003	D	4,584,412	Public Health and Social Services Emergency Fund		
93.004	D	56,901	Cooperative Agreements to Improve the Health Status of Minority Populations		
93.006	D	192,081	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	134,181	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect and Exploitation		
93.042	D	356,144	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals		
93.043	D	566,287	Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services		
93.044	D	13,130,786	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		
93.045	D	11,300,162	Special Programs for the Aging - Title III, Part C - Nutrition Services		
93.048	D	152,715	Special Programs for the Aging - Title IV and Title II Discretionary Projects		
93.051	D	308,899	Alzheimer's Disease Demonstration Grants to States		
93.052	D	3,558,340	National Family Caregiver Support		
93.053	D	3,142,009	Nutrition Services Incentive Program		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.104	D	305,137	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		
93.110	D	607,528	Maternal and Child Health Federal Consolidated Programs		
93.116	D	1,887,643	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.127	D	151,177	Emergency Medical Services for Children		
93.130	D	289,864	Primary Care Services - Resource Coordination and Development		
93.136	D	1,868,161	Injury Prevention and Control Research and State and Community Based Programs		
93.150	D	472,936	Projects for Assistance in Transition from Homelessness (PATH)		
93.161	D	77,674	Health Program for Toxic Substances and Disease Registry		
93.165	D	10,425	Grants for State Loan Repayment		
93.206	D	48,498	Human Health Studies - Applied Research and Development		
93.217	D	7,827,866	Family Planning - Services		
93.224	D	1,218,826	Community Health Centers		
93.230	D	-51,369	Consolidated Knowledge Development and Application (KD & A) Program		
93.235	D	287,969	Abstinence Education		
93.238	D	38,620	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.241	D	374,473	State Rural Hospital Flexibility Program		
93.242	D	48,219	Mental Health Research Grants		
93.251	D	72,933	Universal Newborn Hearing Screening		
93.252	D	471,169	Healthy Community Access Program		
93.259	D	286,294	Rural Access to Emergency Devices Grant		
93.262	D	70,237	Occupational Safety and Health Research Projects		
93.268	D	41,812,471	Immunization Grants		
93.283	D	29,518,007	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.301	D	184,370	Small Rural Hospital Improvement Grants		
93.556	D	8,770,518	Promoting Safe and Stable Families		
93.558	D	245,756,635	Temporary Assistance for Needy Families		
93.560	D	-301,563	Family Support Payments to States - Assistance Payments		
93.563	D	75,993,769	Child Support Enforcement		
93.566	D	2,495,766	Refugee and Entrant Assistance - State Administered Programs		
93.568	D	41,151,839	Low-Income Home Energy Assistance		
93.569	D	16,550,304	Community Services Block Grant		
93.571	D	111,534	Community Services Block Grant Discretionary Awards - Community Food and Nutrition		
93.575	D	162,707,127	Child Care and Development Block Grant		
93.576	D	1,043,490	Refugee and Entrant Assistance - Discretionary Grants		
93.584	D	356,199	Refugee and Entrant Assistance - Targeted Assistance Grants		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.585	D	880,752	Empowerment Zones Program		
93.590	D	610,720	Community-Based Family Resource and Support Grants		
93.596	D	112,051,318	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.597	D	176,743	Grants to States for Access and Visitation Programs		
93.599	D	395,336	Chafee Education and Training Vouchers Program (ETV)		
93.600	D	152,590	Head Start		
93.601	D	93,863	Child Support Enforcement Demonstrations and Special Projects		
93.603	D	1,300,321	Adoption Incentive Payments		
93.630	D	1,920,829	Developmental Disabilities Basic Support and Advocacy Grants		
93.645	D	7,392,121	Child Welfare Services - State Grants		
93.658	D	67,580,193	Foster Care - Title IV-E		
93.659	D	23,956,033	Adoption Assistance		
93.667	D	53,506,379	Social Services Block Grant		
93.669	D	800,630	Child Abuse and Neglect State Grants		
93.670	D	3,047	Child Abuse and Neglect Discretionary Activities		
93.671	D	2,151,408	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes		
93.674	D	2,185,611	Chafee Foster Care Independent Living		
93.767	D	152,953,395	State Children's Insurance Program		
93.768	D	33,113	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities		
93.773	D	5,815,250	Medicare - Hospital Insurance		
93.777	D	4,249,601	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	5,274,804,434	Medical Assistance Program		
93.779	D	1,146,966	Centers for Medicare & Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.913	D	110,557	Grants to States for Operation of Offices of Rural Health		
93.917	D	22,188,656	HIV Care Formula Grants		
93.919	D	-11	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs		
93.926	D	2,192,565	Healthy Start Initiative		
93.940	D	4,371,159	HIV Prevention Activities - Health Department Based		
93.944	D	427,176	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,293,172	Assistance Programs for Chronic Disease Prevention and Control		
93.952	D	27,987	Improving EMS/Trauma Care in Rural Areas		
93.958	D	8,477,997	Block Grants for Community Mental Health Services		
93.959	D	35,831,336	Block Grants for Prevention and Treatment of Substance Abuse		
93.977	D	4,837,871	Preventive Health Services - Sexually Transmitted Diseases Control Grants		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.988	D	733,218	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		
93.990	D	44,865	National Health Promotion		
93.991	D	4,071,313	Preventive Health and Health Services Block Grant		
93.994	D	16,126,585	Maternal and Child Health Services Block Grant to the States		
94.011	D	554,556	Foster Grandparent Program		
96.001	D	47,849,984	Social Security - Disability Insurance		
96.007	D	59,459	Social Security - Research and Demonstration		
96.008	D	256,216	Social Security - Benefits Planning, Assistance, and Outreach Program		
99	D	115,568	Other Federal Assistance		
		<u>7,638,749,470</u>	Total — N. C. Department of Health and Human Services		

N. C. Department of Insurance

14.171	D	140,094	Manufactured Home Construction and Safety Standards		
83	D	60,581	Federal Emergency Management Agency		
93.048	D	35,193	Special Programs for the Aging - Title IV and Title II Discretionary Projects		
93.779	D	272,967	Centers for Medicare & Medicaid Services (CMS) Research, Demonstrations and Evaluations		
		<u>508,835</u>	Total — N. C. Department of Insurance		

N. C. Department of Justice

16	D	75,538	U.S. Department of Justice		
16.004	D	215,000	Law Enforcement Assistance - Narcotics and Dangerous Drugs Training		
16.560	D	3,553	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.564	D	106,242	Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction		
16.580	D	511,860	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.609	D	24,593	Community Prosecution and Project Safe Neighborhoods		
16.710	D	13,324	Public Safety Partnership and Community Policing Grants		
21	D	701,543	U.S. Department of the Treasury		
93.775	D	1,499,628	State Medicaid Fraud Control Units		
		<u>3,151,281</u>	Total — N. C. Department of Justice		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>N. C. Department of Labor</u>					
17.005	D	143,831	Compensation and Working Conditions		
17.503	D	5,486,839	Occupational Safety and Health - State Program		
17.504	D	1,469,553	Consultation Agreements		
17.600	D	117,252	Mine Health and Safety Grants		
		<u>7,217,475</u>	Total — N. C. Department of Labor		
<u>N. C. Department of Public Instruction</u>					
10.553	D	61,540,812	School Breakfast Program		
10.555	D	201,769,221	National School Lunch Program		
10.556	D	221,981	Special Milk Program for Children		
10.560	D	2,304,186	State Administrative Expenses for Child Nutrition		
12	D	143,371	U.S. Department of Defense		
84	D	98,550	U.S. Department of Education		
84.010	D	240,049,815	Title I Grants to Local Educational Agencies		
84.011	D	7,512,035	Migrant Education - State Grant Program		
84.013	D	851,279	Title I Program for Neglected and Delinquent Children		
84.027	D	221,530,857	Special Education - Grants to States		
84.048	D	35,041,945	Vocational Education - Basic Grants to States		
84.173	D	11,612,063	Special Education - Preschool Grants		
84.184	D	354,367	Safe and Drug-Free Schools and Communities - National Programs		
84.185	D	1,124,250	Byrd Honors Scholarships		
84.186	D	8,641,902	Safe and Drug-Free Schools and Communities - State Grants		
84.196	D	945,560	Education for Homeless Children and Youth		
84.213	D	5,054,246	Even Start - State Educational Agencies		
84.243	D	3,325,499	Tech-Prep Education		
84.276	D	56,693	Goals 2000 - State and Local Education Systemic Improvement Grants		
84.281	D	516,622	Eisenhower Professional Development State Grants		
84.282	D	3,035,684	Charter Schools		
84.287	D	10,058,997	Twenty-First Century Community Learning Centers		
84.293	D	21,799	Foreign Language Assistance		
84.298	D	9,485,295	State Grants for Innovative Programs		
84.318	D	11,185,991	Education Technology State Grants		
84.323	D	1,492,513	Special Education - State Program Improvement Grants for Children with Disabilities		
84.326	D	663,323	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	363,411	Advanced Placement Program		

STATE OF NORTH CAROLINA

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For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.332	D	7,507,501	Comprehensive School Reform Demonstration		
84.336	D	821,283	Teacher Quality Enhancement Grants		
84.338	D	-570	Reading Excellence		
84.340	D	238,379	Class Size Reduction		
84.348	D	727,601	Title I Accountability Grants		
84.352	D	7,979,091	School Renovation Grants		
84.357	D	4,356,908	Reading First State Grants		
84.358	D	3,646,926	Rural Education		
84.365	D	6,509,538	English Language Acquisition Grants		
84.366	D	45,127	Mathematics and Science Partnerships		
84.367	D	61,605,820	Improving Teacher Quality State Grants		
84.369	D	5,753,825	Grants for State Assessments and Related Activities		
93.576	D	280,442	Refugee and Entrant Assistance - Discretionary Grants		
93.938	D	1,039,561	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
94.004	D	601,218	Learn and Serve America - School and Community Based Programs		
		<u>940,114,917</u>	Total — N. C. Department of Public Instruction		

N. C. Department of Transportation

20.106	D	17,712,732	Airport Improvement Program		
20.205	D	905,105,639	Highway Planning and Construction		
20.218	D	4,399,480	National Motor Carrier Safety		
20.219	D	587,824	Recreational Trails Program		
20.312	D	1,561,519	High Speed Ground Transportation - Next Generation High Speed Rail Program		
20.500	D	1,137,177	Federal Transit - Capital Investment Grants		
20.505	D	907,901	Federal Transit - Metropolitan Planning Grants		
20.509	D	8,620,760	Formula Grants for Other Than Urbanized Areas		
20.516	D	321,858	Job Access - Reverse Commute		
20.600	D	3,722,782	State and Community Highway Safety		
20.601	D	1,202,835	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants		
20.602	D	564,867	Occupant Protection		
20.604	D	557,213	Safety Incentive Grants for Use of Seatbelts		
20.605	D	5,114,574	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
23.003	D	<u>7,877,774</u>	Appalachian Development Highway System		
		<u>959,394,935</u>	Total — N. C. Department of Transportation		

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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
<u>N. C. Employment Security Commission</u>					
17.002	D	2,649,970	Labor Force Statistics		
17.207	D	31,478,348	Employment Service		
17.225	D	1,441,548,266	Unemployment Insurance		
17.245	D	56,111,316	Trade Adjustment Assistance - Workers		
17.258	I	7,358	WIA Adult Program	02-2020-33-9900	Cape Fear
17.258	I	26,183	WIA Adult Program	02-2020-36-9900	Centralina
17.258	I	9,279	WIA Adult Program	02-2020-37-9900	City of Charlotte
17.258	I	25,508	WIA Adult Program	02-2020-35-9900	City of Durham
17.258	I	26,107	WIA Adult Program	02-2020-40-9900	Eastern Carolina
17.258	I	32,995	WIA Adult Program	02-2020-44-9900	Lumber River
17.258	I	84,566	WIA Adult Program	02-2020-44-9900	Lumber River
17.258	I	3,821	WIA Adult Program	02-2020-44-9900	Lumber River
17.258	I	3,331	WIA Adult Program	02-2020-45-9900	Mid-Carolina
17.258	I	262	WIA Adult Program	02-2020-29-9900	Mountain Area
17.258	I	2,344	WIA Adult Program	02-2020-58-9900	Pee Dee
17.258	I	1,666	WIA Adult Program	02-2020-58-9900	Pee Dee
17.258	I	11,189	WIA Adult Program	02-2020-54-9900	Regional Partnership
17.258	I	5,079	WIA Adult Program	02-2020-55-9900	Southwestern
17.258	I	430,713	WIA Adult Program	03-2020-33-9900	Cape Fear
17.258	I	66,888	WIA Adult Program	03-2020-34-9900	Capital Area
17.258	I	874,013	WIA Adult Program	03-2020-36-9900	Centralina
17.258	I	318,251	WIA Adult Program	03-2020-37-9900	City of Charlotte
17.258	I	84,537	WIA Adult Program	03-2020-35-9900	City of Durham
17.258	I	46,986	WIA Adult Program	03-2020-35-9900	City of Durham
17.258	I	95,494	WIA Adult Program	03-2020-40-9900	Eastern Carolina
17.258	I	171,687	WIA Adult Program	03-2020-44-9900	Lumber River
17.258	I	887,837	WIA Adult Program	03-2020-44-9900	Lumber River
17.258	I	268,969	WIA Adult Program	03-2020-44-9900	Lumber River
17.258	I	97,259	WIA Adult Program	03-2020-45-9900	Mid-Carolina
17.258	I	13,255	WIA Adult Program	03-2020-29-9900	Mountain Area
17.258	I	94,815	WIA Adult Program	03-2020-58-9900	Pee Dee
17.258	I	248,961	WIA Adult Program	03-2020-58-9900	Pee Dee
17.258	I	171,512	WIA Adult Program	03-2020-54-9900	Regional Partnership
17.258	I	224,261	WIA Adult Program	03-2020-55-9900	Southwestern
17.259	I	533	WIA Youth Activities	02-2040-33-9900	Cape Fear
17.259	I	1,227	WIA Youth Activities	02-2040-45-9900	Mid-Carolina

STATE OF NORTH CAROLINA

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
17.259	I	2,575	WIA Youth Activities	02-2040-45-9900	Mid-Carolina
17.259	I	5,466	WIA Youth Activities	02-2040-45-9900	Mid-Carolina
17.259	I	1,602	WIA Youth Activities	02-2040-45-9900	Mid-Carolina
17.259	I	2,232	WIA Youth Activities	02-2040-54-9900	Regional Partnership
17.259	I	-1,435	WIA Youth Activities	02-2040-54-9900	Regional Partnership
17.259	I	1,634	WIA Youth Activities	02-2040-54-9900	Regional Partnership
17.259	I	19,088	WIA Youth Activities	03-2040-45-9900	Mid-Carolina
17.259	I	37,615	WIA Youth Activities	03-2040-45-9900	Mid-Carolina
17.259	I	23,718	WIA Youth Activities	03-2040-45-9900	Mid-Carolina
17.259	I	11,644	WIA Youth Activities	03-2040-45-9900	Mid-Carolina
17.260	D	-17,665	WIA Dislocated Workers		
17.260	I	2,039	WIA Dislocated Workers	02-2030-33-9900	Cape Fear
17.260	I	8,564	WIA Dislocated Workers	02-2031-34-9900	Capital Area
17.260	I	136,110	WIA Dislocated Workers	02-2030-36-9900	Centralina
17.260	I	38,308	WIA Dislocated Workers	02-4000-36-9900	Centralina
17.260	I	1,602	WIA Dislocated Workers	02-2030-37-9900	Charlotte
17.260	I	-7,271	WIA Dislocated Workers	02-4000-37-9900	Charlotte
17.260	I	62,064	WIA Dislocated Workers	02-2030-35-9900	City of Durham
17.260	I	21,413	WIA Dislocated Workers	02-2030-40-9900	Eastern Carolina
17.260	I	12,984	WIA Dislocated Workers	02-2031-40-9900	Eastern Carolina
17.260	I	43,470	WIA Dislocated Workers	02-2030-43-9900	Kerr-Tar
17.260	I	20,357	WIA Dislocated Workers	02-2030-44-9900	Lumber River
17.260	I	11,524	WIA Dislocated Workers	02-2030-44-9900	Lumber River
17.260	I	-52,998	WIA Dislocated Workers	02-2030-44-9900	Lumber River
17.260	I	74,036	WIA Dislocated Workers	02-2031-44-9900	Lumber River
17.260	I	28,077	WIA Dislocated Workers	02-2030-45-9900	Mid-Carolina
17.260	I	262	WIA Dislocated Workers	02-2030-29-9900	Mountain Area
17.260	I	1,997	WIA Dislocated Workers	02-2030-58-9900	Pee Dee
17.260	I	1,003	WIA Dislocated Workers	02-2050-58-9900	Pee Dee
17.260	I	6,815	WIA Dislocated Workers	02-2030-58-9900	Pee Dee
17.260	I	30,370	WIA Dislocated Workers	02-2031-58-9900	Pee Dee
17.260	I	12,962	WIA Dislocated Workers	02-4000-58-9900	Pee Dee
17.260	I	23,582	WIA Dislocated Workers	02-2030-54-9900	Regional Partnership
17.260	I	32,468	WIA Dislocated Workers	02-2030-55-9900	Southwestern
17.260	I	411,878	WIA Dislocated Workers	03-2030-33-9900	Cape Fear
17.260	I	348,428	WIA Dislocated Workers	03-2031-34-9900	Capital Area
17.260	I	46,809	WIA Dislocated Workers	03-2031-34-9900	Capital Area

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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
17.260	I	2,005,748	WIA Dislocated Workers	03-2030-36-9900	Centralina
17.260	I	113,121	WIA Dislocated Workers	03-4000-36-9000	Centralina
17.260	I	881,030	WIA Dislocated Workers	03-2030-37-9900	City of Charlotte
17.260	I	204,025	WIA Dislocated Workers	03-2030-35-9900	City of Durham
17.260	I	265,310	WIA Dislocated Workers	03-2030-35-9900	City of Durham
17.260	I	45,407	WIA Dislocated Workers	03-2030-38-9900	Cumberland
17.260	I	336,514	WIA Dislocated Workers	03-2030-40-9900	Eastern Carolina
17.260	I	627,570	WIA Dislocated Workers	03-2030-43-9900	Kerr-Tar
17.260	I	110,317	WIA Dislocated Workers	03-2030-44-9900	Lumber River
17.260	I	417,694	WIA Dislocated Workers	03-2030-44-9900	Lumber River
17.260	I	219,899	WIA Dislocated Workers	03-2030-44-9900	Lumber River
17.260	I	173,936	WIA Dislocated Workers	03-2030-45-9900	Mid-Carolina
17.260	I	13,286	WIA Dislocated Workers	03-2030-29-9900	Mountain Area
17.260	I	202,665	WIA Dislocated Workers	03-2030-58-9900	Pee Dee
17.260	I	246,182	WIA Dislocated Workers	03-2030-58-9900	Pee Dee
17.260	I	11,453	WIA Dislocated Workers	03-4000-58-9900	Pee Dee
17.260	I	303,213	WIA Dislocated Workers	03-2030-54-9900	Regional Partnership
17.260	I	391,680	WIA Dislocated Workers	03-2030-55-9900	Southwestern
17.260	I	204,037	WIA Dislocated Workers	03-3730-40-9900	Eastern Carolina
17.260	I	160,673	WIA Dislocated Workers	03-3730-59-9900	Albemarle Commission
17.260	I	140,488	WIA Dislocated Workers	N/A	Charlotte-Mecklenburg
17.801	D	1,451,871	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	2,985,239	Local Veterans' Employment Representative Program		
83.541	D	2,415,190	Disaster Unemployment Assistance		
84.346	I	313,261	Vocational Education - Occupational and Employment Information State Grants	E9483936	Basic Assist Grant
		<u>1,551,767,922</u>	Total — N. C. Employment Security Commission		

N. C. Office of Administrative Hearings

30	D	61,050	Equal Employment Opportunity Commission
		<u>61,050</u>	Total — N. C. Office of Administrative Hearings

N. C. Office of the Governor

21.999	D	273,718,596	Section 401(B) Jobs and Growth Tax Relief Act
23.011	D	166,634	Appalachian State Research, Technical Assistance, and Demonstration Projects
94.002	D	114,422	Retired and Senior Volunteer Program
94.003	D	319,100	State Commissions
94.004	D	135,879	Learn and Serve America - School and Community Based Programs

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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
94.006	D	2,528,120	AmeriCorps		
94.007	D	194,602	Planning and Program Development Grants		
94.009	D	153,726	Training and Technical Assistance		
		<u>277,331,079</u>	Total — N. C. Office of the Governor		

N. C. School of Science and Mathematics

43	D	8,774	National Aeronautics and Space Administration		
84	D	206,205	U.S. Department of Education		
84.303	D	628,102	Technology Innovation Challenge Grants		
		<u>843,081</u>	Total — N. C. School of Science and Mathematics		

N.C. Office of Juvenile Justice

16.203	D	13,335	Sex Offender Management Discretionary Grant		
16.580	D	218,915	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.586	D	24,472	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
		<u>256,722</u>	Total — N.C. Office of Juvenile Justice		

State Board of Elections

39.011	D	1,031,089	Election Reform Payments		
93.617	D	432,194	Voting Access for Individuals with Disabilities - Grants to States		
		<u>1,463,283</u>	Total — State Board of Elections		
		<u>11,943,356,197</u>	Total — Primary Government		

Component Units

University of North Carolina System:

Appalachian State University

10	D	87,670	U.S. Department of Agriculture		
11.609	D	19,860	Measurement and Engineering Research and Standards		
14	D	70,154	U.S. Department of Housing and Urban Development		
15	D	53,711	U.S. Department of the Interior		
15.916	I	17,062	Outdoor Recreation - Acquisition, Development and Planning	CH-5460-97-009	Auburn University
23	D	38,363	Appalachian Regional Commission		
23	I	2,700	Appalachian Regional Commission	5-59332	East Tennessee State University
43	D	1,966	National Aeronautics and Space Administration		
45.026	I	7,500	Promotion of the Arts - Leadership Initiatives	3-34140	So Arts, New Eng. Arts, Arts Midwest

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
45.162	D	11,430	Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development		
47	D	14,997	National Science Foundation		
47.049	D	20,510	Mathematical and Physical Sciences		
47.050	D	17,954	Geosciences		
47.050	I	2,141	Geosciences	SSSP418926-BA223	Texas A & M Research Center
47.070	I	1,206	Computer and Information Science and Engineering	RR171-027/4184197	University of Georgia
47.075	D	1,816	Social, Behavioral, and Economic Sciences		
47.076	D	68,962	Education and Human Resources		
47.076	I	10,308	Education and Human Resources	5-59043	Louisiana State University
62	D	32,655	Tennessee Valley Authority		
64	D	8,695	U.S. Department of Veterans Affairs		
84	I	8,684	U.S. Department of Education	5-59051	Shodor Education Foundation
84	I	99,700	U.S. Department of Education	#SA-02-0204-004	Natl Board of Prof Teach Standards
84.007	D	211,919	Federal Supplemental Educational Opportunity Grants		
84.032	D	15,200,526	Federal Family Education Loans		
84.033	D	462,557	Federal Work-Study Program		
84.038	D	4,520,384	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	249,703	TRIO - Student Support Services		
84.047	D	428,196	TRIO - Upward Bound		
84.063	D	6,189,687	Federal Pell Grant Program		
84.324	D	362,727	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities		
84.334	D	223,122	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.342	D	237,288	Preparing Tomorrow's Teachers to Use Technology		
84.350	D	228,813	Transition to Teaching		
86	D	2,983	Pension Benefit Guaranty Corporation		
93.273	I	21,140	Alcohol Research Programs	WFUHS13057	Wake Forest Univ. Health Sciences
94.011	D	423,880	Foster Grandparent Program		
94.016	D	269,620	Senior Companion Program		
		<u>29,630,589</u>	Total — Appalachian State University		

East Carolina University

10.202	D	879	Cooperative Forestry Research		
10.206	D	90,491	Grants for Agricultural Research - Competitive Research Grants		
10.220	D	20,000	Higher Education Multicultural Scholars Program		
11.417	I	1,000	Sea Grant Support	ECU SE PORT	SC Sea Grant
11.429	D	2,932	Marine Sanctuary Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.430	D	42	Undersea Research		
11.440	D	425	Environmental Sciences, Applications, Data, and Education		
11.460	D	39,714	Special Oceanic and Atmospheric Projects		
11.478	D	5,126	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
12.107	I	2,120	Navigation Projects	DACA0195D0015	Radian International
12.300	D	3,341	Basic and Applied Scientific Research		
12.420	D	628,620	Military Medical Research and Development		
12.431	D	572	Basic Scientific Research		
12.431	I	11,954	Basic Scientific Research	DAMD1798C8045	LSU - Health Sci Ctr
12.609	D	15,902	Selected Reserve Educational Assistance Program		
12.901	D	10,230	Mathematical Sciences Grants Program		
12.910	D	156,705	Research and Technology Development		
12.910	I	485,720	Research and Technology Development	DAAD05-01-C-0033	High Performance Technologies
12.910	I	-48	Research and Technology Development	USAF#AF98T005	HPS Simulations
12.910	I	17,898	Research and Technology Development	CDLT	Univ of Maryland
12.910	I	45,160	Research and Technology Development	BCTR0100745	Anne Arundel Med Ctr
14.511	D	43,949	Community Outreach Partnership Center Program		
14.512	D	38,038	Community Development Work-Study Program		
14.900	I	11,455	Lead-Based Paint Hazard Control in Privately Owned Housing	NCHLB0214-02	City of Rocky Mount
15.808	D	173,271	U.S. Geological Survey: Research and Data Acquisition		
15.904	D	6,043	Historic Preservation Fund Grants-In-Aid		
15.915	D	25,894	Technical Preservation Services		
15.921	I	2,230	Rivers, Trails and Conservation Assistance	H8000A01000NPS	Univ of S Dakota
16.582	I	3,253	Crime Victim Assistance/Discretionary Grants	7098/9025	Nat Children's Alliance
16.585	D	629	Drug Court Discretionary Grant Program		
19.405	D	66,334	Educational Partnerships Program		
43	D	16,308	National Aeronautics and Space Administration		
43.001	D	19,107	Aerospace Education Services Program		
47.041	D	8,377	Engineering Grants		
47.049	D	52,087	Mathematical and Physical Sciences		
47.049	I	19,611	Mathematical and Physical Sciences	DMS-0070724	Purdue Univ
47.050	D	103,622	Geosciences		
47.050	I	7,837	Geosciences	EAR0228699	AMNH
47.050	I	1,972	Geosciences	NSF-OCE-9320477	Texas A & M Research
47.050	I	8,799	Geosciences	NSF-OCE-0240771	Duke University
47.070	D	82,336	Computer and Information Science and Engineering		
47.073	D	27,721	Science and Technology Centers		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.074	D	707,279	Biological Sciences		
47.074	I	13,377	Biological Sciences	DEB-0080381	Univ of Virginia
47.074	I	21,849	Biological Sciences	DEB-0108575	San Diego State Univ.
47.074	I	26,453	Biological Sciences	DEB-9712438	Field Museum
47.075	D	165,669	Social, Behavioral, and Economic Sciences		
47.076	D	388,156	Education and Human Resources		
47.076	I	20,871	Education and Human Resources	ESI-9911558	Virginia Polytechnic
47.076	I	61,873	Education and Human Resources	REC-0228353	Fla Atlantic Univ
47.078	D	162,807	Polar Programs		
66.500	I	108,915	Environmental Protection - Consolidated Research	EPA-82868401	Penn State University
66.607	D	3,251	Training and Fellowships for the Environmental Protection Agency		
66.950	I	5,948	Environmental Education and Training Program	U82/CCU018832	AEHAP
81.049	D	165,622	Office of Science Financial Assistance Program		
81.049	I	2,379	Office of Science Financial Assistance Program	DOE#FC02-02-ER63613	Ohio State Univ
81.108	I	26,636	Epidemiology and Other Health Studies Financial Assistance Program	DE-AC02-98CH10886	Brookhaven Nat. Lab.
84.007	D	997,103	Federal Supplemental Educational Opportunity Grants		
84.016	D	66,329	Undergraduate International Studies and Foreign Language Programs		
84.032	D	11,071,280	Federal Family Education Loans		
84.033	D	877,090	Federal Work-Study Program		
84.038	D	12,619,511	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	13,093,379	Federal Pell Grant Program		
84.129	D	112,056	Rehabilitation Long-Term Training		
84.325	D	318,999	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.339	D	68,716	Learning Anytime Anywhere Partnerships		
93.110	I	10,848	Maternal and Child Health Federal Consolidated Programs	1H30 MC 0041-04	Vanderbilt Univ
93.173	D	55,086	Research Related to Deafness and Communication Disorders		
93.211	D	75,198	Telehealth Network Grants		
93.247	D	283,730	Advanced Education Nursing Grant Program		
93.262	D	199,734	Occupational Safety and Health Research Projects		
93.263	D	68,051	Occupational Safety and Health - Training Grants		
93.273	D	417,682	Alcohol Research Programs		
93.279	D	136,976	Drug Abuse Research Programs		
93.342	D	183,579	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	44,783	Advanced Education Nursing Traineeships		
93.361	D	73,313	Nursing Research		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.361	I	10,593	Nursing Research	17166/114342	Univ of Texas HSC
93.364	D	238,416	Nursing Student Loans		
93.371	D	190,963	Biomedical Technology		
93.375	I	1,215	Minority Biomedical Research Support	912-536-A	Children's Hospital
93.395	D	563,832	Cancer Treatment Research		
93.395	I	1,074	Cancer Treatment Research	5U10CA12027-24	Univ of Pittsburgh
93.395	I	21,562	Cancer Treatment Research	5U10CA12027-22	Children's Oncology
93.395	I	4,935	Cancer Treatment Research	U10 CA98543.01	Nat Childhood Cancer
93.395	I	5,925	Cancer Treatment Research	U10CA12027/37377	NSABP
93.395	I	5,464	Cancer Treatment Research	NSC \$710428	ECOG/FSTRF
93.396	D	92,332	Cancer Biology Research		
93.399	I	105,647	Cancer Control	U10CA12027/37377	NSABP
93.399	I	-767	Cancer Control	U10CA81851	Wake Forest Univ/SOM
93.652	I	12,496	Adoption Opportunities	BB-RRAP	Children's Home Society
93.821	D	193,932	Cell Biology and Biophysics Research		
93.822	D	235,893	Health Careers Opportunity Program		
93.837	D	392,850	Heart and Vascular Diseases Research		
93.837	I	14,423	Heart and Vascular Diseases Research	N01-HC-35130	Univ of Texas
93.837	I	10,959	Heart and Vascular Diseases Research	5R01HL57354-03	Duke University
93.837	I	579	Heart and Vascular Diseases Research	R01-HL-48159	Columbia University
93.837	I	579	Heart and Vascular Diseases Research	NIH N01HC55139	S & E Research Corp
93.839	I	39,491	Blood Diseases and Resources Research	2U01HL52193	Med College of Ga.
93.846	D	99,348	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	2	Arthritis, Musculoskeletal and Skin Diseases Research	N01-ES-45376	CODA, Inc.
93.847	D	1,055,871	Diabetes, Endocrinology and Metabolism Research		
93.848	D	79,397	Digestive Diseases and Nutrition Research		
93.849	D	64,153	Kidney Diseases, Urology and Hematology Research		
93.853	D	137,379	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	138,986	Extramural Research Programs in the Neurosciences and Neurological Disorders	U01 NS40069-01A2	Children's Hospital
93.853	I	7,310	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO29071C	Washington Univ
93.854	D	16,470	Biological Basis Research in the Neurosciences		
93.856	D	824,696	Microbiology and Infectious Diseases Research		
93.859	D	29,400	Biomedical Research and Research Training		
93.865	D	87,764	Child Health and Human Development Extramural Research		
93.866	D	353,532	Aging Research		
93.884	D	103,903	Grants for Residency Training in Primary Care Medicine and Dentistry		
93.895	D	224,715	Grants for Faculty Development in Family Medicine		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.896	D	103,292	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)		
93.925	D	33,050	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.956	D	673,372	Agricultural Health and Safety Programs		
93.963	D	-3,969	Graduate Programs in Health Administration		
93.984	D	221,956	Academic Administrative Units in Primary Care		
94.005	D	10,374	Learn and Serve America - Higher Education		
		<u>51,315,578</u>	Total — East Carolina University		

Elizabeth City State University

10.217	I	250	Higher Education Challenge Grants	2001-38411-10760	VPI & State University
11.481	D	122,435	Educational Partnership Program		
12.300	D	644,058	Basic and Applied Scientific Research		
12.431	D	-790	Basic Scientific Research		
14.169	D	53,023	Housing Counseling Assistance Program		
14.237	D	243,369	Historically Black Colleges and Universities Program		
15.632	I	1,353	Conservative Grants Private Stewardship for Imperiled Species	5314011248	Virginia Inst. Marine Scie
15.924	D	131,091	Historically Black Colleges and Universities Preservation Initiative		
20.215	I	36,023	Highway Training and Education	DTH61-01-X-00097	South Carolina State Un
20.215	I	27,090	Highway Training and Education	N/A	South Carolina State Un
43.001	D	355,525	Aerospace Education Services Program		
43.001	I	18,728	Aerospace Education Services Program	1004	Institute for Global Env.
45.024	D	1,678	Promotion of the Arts - Grants to Organizations and Individuals		
47.050	D	84,494	Geosciences		
47.076	D	128,981	Education and Human Resources		
47.076	I	107,649	Education and Human Resources	HRD0116000	Virginia Union Univ.
47.076	I	433	Education and Human Resources	DTD 4/25/01	Univ. of Alabama at Bir
47.076	I	18,747	Education and Human Resources	DTD 4/25/01	Univ. of Alabama at Bir
47.076	I	1,025	Education and Human Resources	HRD9624084	Bertie Co. Schools
66.951	D	414	Environmental Education Grants		
81.049	D	273,608	Office of Science Financial Assistance Program		
84.007	D	359,621	Federal Supplemental Educational Opportunity Grants		
84.031	D	1,907,425	Higher Education - Institution Aid		
84.033	D	429,134	Federal Work-Study Program		
84.038	D	902,935	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	350,606	TRIO - Student Support Services		
84.044	D	356,764	TRIO - Talent Search		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.047	D	240,202	TRIO - Upward Bound		
84.063	D	4,302,295	Federal Pell Grant Program		
84.120	D	22,830	Minority Science and Engineering Improvement		
84.120	I	28,711	Minority Science and Engineering Improvement	P120A020085	Hampton University
84.184	D	19,643	Safe and Drug-Free Schools and Communities - National Programs		
84.217	D	237,584	TRIO - McNair Post-Baccalaureate Achievement		
84.268	D	5,651,485	Federal Direct Student Loans		
84.325	D	202,598	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.342	D	179	Preparing Tomorrow's Teachers to Use Technology		
84.350	D	223,732	Transition to Teaching		
93.570	D	62,762	Community Services Block Grant - Discretionary Awards		
93.571	D	24,736	Community Services Block Grant Discretionary Awards - Community Food and Nutrition		
93.658	D	53,451	Foster Care - Title IV-E		
99	I	955,944	Other Federal Assistance	CN#1435-01-02-CT-70684	Hampton University
		<u>18,581,821</u>	Total — Elizabeth City State University		
<u>Fayetteville State University</u>					
12	I	16,252	U.S. Department of Defense	N/A	University of SC
12.420	D	44,867	Military Medical Research and Development		
14.218	D	22,182	Community Development Block Grants/Entitlement Grants		
43	I	42,396	National Aeronautics and Space Administration	N/A	University of Alabama
43.001	D	73,752	Aerospace Education Services Program		
45.167	D	11,579	Promotion of the Humanities - Extending the Reach Grants to Presidentially-Designated Minority Institutions		
47.049	D	1,286,799	Mathematical and Physical Sciences		
47.076	D	89,683	Education and Human Resources		
81.047	D	22,635	Pre-Freshman Enrichment		
84	I	12,202	U.S. Department of Education	N/A	Prairie View
84	I	14,063	U.S. Department of Education	N/A	Vanderbilt University
84.007	D	973,837	Federal Supplemental Educational Opportunity Grants		
84.031	D	2,016,755	Higher Education - Institution Aid		
84.033	D	499,053	Federal Work-Study Program		
84.038	D	3,280,358	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	293,834	TRIO - Student Support Services		
84.044	D	237,394	TRIO - Talent Search		
84.047	D	279,797	TRIO - Upward Bound		

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84.063	D	8,901,584	Federal Pell Grant Program		
84.066	D	398,584	TRIO - Educational Opportunity Centers		
84.268	D	13,850,034	Federal Direct Student Loans		
84.334	D	755,820	Gaining Early Awareness and Readiness for Undergraduate Programs		
93.375	D	338,644	Minority Biomedical Research Support		
93.570	D	113,367	Community Services Block Grant - Discretionary Awards		
93.991	D	6,779	Preventive Health and Health Services Block Grant		
94.006	D	10,495	AmeriCorps		
99	D	207,449	Other Federal Assistance		
99	I	35,755	Other Federal Assistance	N/A	Cumberland County
		<u>33,835,949</u>	Total — Fayetteville State University		

North Carolina Agricultural & Technical State University

10	D	1,992,441	U.S. Department of Agriculture		
10	I	88,013	U.S. Department of Agriculture	00-52100-9616NCAT	Alabama A & M University
10	I	-1,076	U.S. Department of Agriculture	# 36902	University of Delaware
10	I	-808	U.S. Department of Agriculture	Ag'mt dated 2/9/99	Virginia State University/USDA
10	I	41,425	U.S. Department of Agriculture	RD309-031/5493833	University of Georgia
10	I	568	U.S. Department of Agriculture	01-155-UNC-GSA-LS-002	Signal Corp
10	I	3,302	U.S. Department of Agriculture	018000-320935-10	Mississippi State University
10	I	624	U.S. Department of Agriculture	N/A	Colorado State
10.200	I	34,974	Grants for Agricultural Research, Special Research Grants	RD309-040/3581477	University of Georgia
10.205	D	2,998,928	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	D	41,742	Grants for Agricultural Research - Competitive Research Grants		
10.216	D	645,434	1890 Institution Capacity Building Grants		
10.217	I	318	Higher Education Challenge Grants	4-64670-01-283	University of Kentucky
10.302	D	3,209	Initiative for Future Agriculture and Food Systems		
10.302	I	609	Initiative for Future Agriculture and Food Systems	332.77-02.448	Tennessee State University
10.302	I	111	Initiative for Future Agriculture and Food Systems	2001-52101-11411-NCAT	Ft Valley State
10.302	I	9,600	Initiative for Future Agriculture and Food Systems	332.77-02.532	Tennessee State University
10.303	D	12,006	Integrated Programs		
10.443	D	336	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.500	D	2,257,433	Cooperative Extension Service		
10.500	I	6,360	Cooperative Extension Service	RE675-109/751/2017	University of Georgia
10.500	I	4,955	Cooperative Extension Service	RE675-109-7512027	University of Georgia
10.500	I	4,671	Cooperative Extension Service	TCE 622640-14	Texas A & M University
10.905	D	16,795	Plant Materials for Conservation		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.960	D	671,531	Technical Agricultural Assistance		
11	I	14	U.S. Department of Commerce	RD309-022/409054	University of Georgia
11.400	D	184,017	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
12	D	1,970,692	U.S. Department of Defense		
12	I	1,141	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12	I	310	U.S. Department of Defense	DAAL01 96 2 0003	Rockwell International
12	I	-18	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell International
12	I	6,926	U.S. Department of Defense	02-S437-038-C1	Universal Technology Corp
12	I	1,827	U.S. Department of Defense	CR-19070-430024	Virginia Polytechnic Institute
12	I	48,632	U.S. Department of Defense	Agree #: 03-S470-036-C1	Universal Technology Corp
12	I	46	U.S. Department of Defense	DAAD19-02-D-0001	Battelle
12	I	95,805	U.S. Department of Defense	TCN 02158	Battelle
12	I	9,991	U.S. Department of Defense	SUBCONS03-34 ITO DTRA0001	Penn State
12.300	D	980,204	Basic and Applied Scientific Research		
12.431	D	102,882	Basic Scientific Research		
12.431	I	25,068	Basic Scientific Research	04-SC-ARO-1020	Duke University
12.630	D	59,347	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	82,610	Air Force Defense Research Sciences Program		
14	D	175,807	U.S. Department of Housing and Urban Development		
14	I	16,428	U.S. Department of Housing and Urban Development	220-2252-01.5283	City of Greensboro
14	I	170,672	U.S. Department of Housing and Urban Development	2720-02	Bennett College
15	D	304,000	U.S. Department of the Interior		
20	D	759,520	U.S. Department of Transportation		
20	I	10,248	U.S. Department of Transportation	99-NCA&T-E1 Task Order 1	University of Tennessee
20	I	81,544	U.S. Department of Transportation	437-25-46	Iowa State University
20	I	7,289	U.S. Department of Transportation	02-NCA&T-R-S3	University of Tennessee
20	I	34,484	U.S. Department of Transportation	Agreement Dated June 2,03	Trans Tech Management, Inc
20	I	9,751	U.S. Department of Transportation	02-NCAT-R-S3	University of Tennessee
20	I	38,305	U.S. Department of Transportation	02-447398-NSTI-NCA&T-NC	SC State University
20	I	6,075	U.S. Department of Transportation	02-447398-NSTI-NCA&T-NC	SC State University
20.108	D	-3,873	Aviation Research Grants		
43	D	1,397,745	National Aeronautics and Space Administration		
43	I	-1,273	National Aeronautics and Space Administration	960524	Jet Propulsion Laboratory
43	I	8,500	National Aeronautics and Space Administration	Letter Dated 8/14/01	United Negro College Fund
43	I	10,694	National Aeronautics and Space Administration	Letter Dated 8/6/02	UNCF
43	I	43,107	National Aeronautics and Space Administration	UF-EIES-0202006-NCAT	University of Florida

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43	I	169,696	National Aeronautics and Space Administration	Z689201	University of Maryland
43	I	203,401	National Aeronautics and Space Administration	NCAT-03-01	National Institute of Aerospace
43	I	69,715	National Aeronautics and Space Administration	8008-001-006-003	Universities Space Research
43	I	14,811	National Aeronautics and Space Administration	Letter Dated June 20,2003	Nat Assoc for Equal Opportunity
43	I	17,140	National Aeronautics and Space Administration	Letter Dated 8-15-03	UNCF
43	I	52,398	National Aeronautics and Space Administration	633639-189603	Hampton University
43	I	35,279	National Aeronautics and Space Administration	N/A	NACME
43	I	64,357	National Aeronautics and Space Administration	Agreement NO: N-20-633-55	Georgia Institute Technology
43	I	10,485	National Aeronautics and Space Administration	NCC5-515	Nat Assoc for Equal Opportunity
43	I	49,231	National Aeronautics and Space Administration	Agreement Dated 5-14-2003	Modern Tech Systems, Inc
43	I	8,500	National Aeronautics and Space Administration	Letter Dated 8-15-03	UNCF
43	I	2,112	National Aeronautics and Space Administration	Agreement Dated 5/21/2004	Modern Tech Systems, Inc
43	I	588	National Aeronautics and Space Administration	N/A	NACME
43	I	25,000	National Aeronautics and Space Administration	Letter Dated 9-23-03	NACME
47	D	1,340,242	National Science Foundation		
47	I	-528	National Science Foundation	98-E-14	University of Utah
47	I	459	National Science Foundation	Subagreement Date 1/12/99	Polytechnical University
47	I	101	National Science Foundation	N/A	Virginia Polytechnic Institute
47	I	64,838	National Science Foundation	CR-19070-527756	Virginia Polytechnic Institute
47	I	134,176	National Science Foundation	Subcontract NO. 2	Hampton University
47	I	141,091	National Science Foundation	CR-19070-427756	Virginia Polytechnic Institute
47	I	22,761	National Science Foundation	04-308:Grant Code: A6735	University of Illinois
47.041	D	401,151	Engineering Grants		
47.041	I	-54	Engineering Grants	0918890	University of Florida
47.049	D	735,986	Mathematical and Physical Sciences		
47.049	I	23,280	Mathematical and Physical Sciences	Agreement Dated 9/25/2000	Hampton University
47.050	D	91,598	Geosciences		
47.070	D	267,418	Computer and Information Science and Engineering		
47.070	I	165,260	Computer and Information Science and Engineering	01 SC NSF 1011	Duke University
47.076	D	1,175,156	Education and Human Resources		
47.076	I	4,446	Education and Human Resources	497-7034-206-2001900	Clemson University
47.076	I	20,186	Education and Human Resources	Agreement NO: RSC02014	Univ of Dayton Research Institute
47.076	I	6,002	Education and Human Resources	41981-6848	Cornell University
66	D	16,291	Environmental Protection Agency		
66	I	19,995	Environmental Protection Agency	Letter Dated June 20,2003	Nat Assoc for Equal Opportunity
66.607	D	5,589	Training and Fellowships for the Environmental Protection Agency		
66.951	D	81	Environmental Education Grants		

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81	D	246,152	U.S. Department of Energy		
81	I	-1,949	U.S. Department of Energy	MOU	Worcester Polytechnical
81	I	11	U.S. Department of Energy	SURA-96D1805	Southeast University
81	I	-7,315	U.S. Department of Energy	DSP-96-10-669-004	Clark Atlanta University
81	I	457	U.S. Department of Energy	4000002053	Battelle
81	I	36,732	U.S. Department of Energy	02C0004201	Southeast University
81	I	97,226	U.S. Department of Energy	XCX-2-31214-01	National Renewable Energy Lab
81	I	13,300	U.S. Department of Energy	A0389-45929	Sandia National Lab
81	I	12,544	U.S. Department of Energy	A0389-52013	Sandia National Lab
81	I	16,969	U.S. Department of Energy	SURA-02-C0004	SURA
81	I	72,327	U.S. Department of Energy	633254-192522	Hampton University
81	I	6,000	U.S. Department of Energy	03-P1313	SURA
81	I	14,928	U.S. Department of Energy	4000020229	Battelle
81	I	6,088	U.S. Department of Energy	DSP-90-10-668-012	Clark Atlanta University
81.049	I	-300	Office of Science Financial Assistance Program	UF-EIES-9909002-NCA	University of Florida
81.089	D	64,193	Fossil Energy Research and Development		
84	D	201,500	U.S. Department of Education		
84	I	105	U.S. Department of Education	H325D980050	University of Virginia
84	I	18	U.S. Department of Education	5-34334	University of Virginia
84	I	4,574	U.S. Department of Education	Letter Dated 5/20/02	University of South Florida
84.007	D	539,513	Federal Supplemental Educational Opportunity Grants		
84.031	D	4,259,473	Higher Education - Institution Aid		
84.033	D	317,166	Federal Work-Study Program		
84.037	D	5,352	Perkins Loan Cancellations		
84.038	D	2,231,976	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	259,099	TRIO - Student Support Services		
84.047	D	470,837	TRIO - Upward Bound		
84.063	D	12,735,939	Federal Pell Grant Program		
84.120	D	171,252	Minority Science and Engineering Improvement		
84.200	D	264,163	Graduate Assistance in Areas of National Need		
84.217	D	233,010	TRIO - McNair Post-Baccalaureate Achievement		
84.268	D	38,497,795	Federal Direct Student Loans		
84.324	I	5,348	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	658835	University of Hawaii
84.325	D	433,798	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.334	D	240,996	Gaining Early Awareness and Readiness for Undergraduate Programs		

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84.342	D	174,551	Preparing Tomorrow's Teachers to Use Technology		
93	D	19,848	U.S. Department of Health and Human Services		
93	I	23,954	U.S. Department of Health and Human Services	RR571-153/5813797	University of Georgia
93	I	43,940	U.S. Department of Health and Human Services	RR571-15315813797	University of Georgia
93	I	-4,850	U.S. Department of Health and Human Services	NYSPP 205	NYSP
93	I	88,331	U.S. Department of Health and Human Services	1 H39 OT 00077-01	Carolina Donor Services
93	I	88,868	U.S. Department of Health and Human Services	N/A	Central State University
93.361	D	98,717	Nursing Research		
93.375	D	454,989	Minority Biomedical Research Support		
93.570	I	69,782	Community Services Block Grant - Discretionary Awards	03-205	NYSP
93.570	I	330	Community Services Block Grant - Discretionary Awards	NYSPP 04-1111	NYSP
93.592	D	26,004	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants		
93.779	D	12,258	Centers for Medicare & Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.864	D	2,271	Population Research		
93.880	D	199,439	Minority Access to Research Careers		
93.910	I	-647	Family and Community Violence Prevention Program	FCVP-00-08-123	Central State University
93.925	D	49,161	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
99	D	31,909	Other Federal Assistance		
99	I	10	Other Federal Assistance	358-6112-30-8242	Clemson University
99	I	63,122	Other Federal Assistance	Agreement HNEA0098001500	United Negro College Fund
99	I	68,025	Other Federal Assistance	RC710-013/409254	University of Georgia
99	I	2,584	Other Federal Assistance	RC710-013/409254	University of Georgia
99	I	4,714	Other Federal Assistance	CR-19070-425215	Virginia Polytechnic Institute
99	I	39,066	Other Federal Assistance	Subgrant Dated 2-14-03	PTCAM
99	I	8,194	Other Federal Assistance	Letter Dated 8/21/02	NAFED
		<u>83,844,103</u>	Total — North Carolina Agricultural & Technical State University		

North Carolina Central University

10.001	D	10,740	Agricultural Research - Basic and Applied Research		
11.552	D	81,330	Technology Opportunities Program		
12.431	D	585,554	Basic Scientific Research		
14.237	D	249,959	Historically Black Colleges and Universities Program		
14.512	D	60,221	Community Development Work-Study Program		
15.808	D	10,712	U.S. Geological Survey: Research and Data Acquisition		
15.924	D	461,065	Historically Black Colleges and Universities Preservation Initiative		
17.235	I	155,323	Senior Community Service Employment Program	231	Nat Senior Citizens Ctr

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17.262	D	96,426	Employment and Training Administration Evaluations		
43.001	I	90,598	Aerospace Education Services Program	NCC5-411	UNCFSP
43.002	D	354,222	Technology Transfer		
47.049	D	45,993	Mathematical and Physical Sciences		
47.076	D	16,387	Education and Human Resources		
66.500	D	294,267	Environmental Protection - Consolidated Research		
66.607	D	75,738	Training and Fellowships for the Environmental Protection Agency		
81	I	20,085	U.S. Department of Energy	SURA-97-C5414	SE Univ. Research
81.049	D	58,272	Office of Science Financial Assistance Program		
81.087	I	66,771	Renewable Energy Research and Development	RAA-8-18675-03	Nat Renewable Energy
84.007	D	906,583	Federal Supplemental Educational Opportunity Grants		
84.031	D	5,682,191	Higher Education - Institution Aid		
84.033	D	953,510	Federal Work-Study Program		
84.038	D	6,207,809	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	9,193,778	Federal Pell Grant Program		
84.215	D	64,959	Fund for the Improvement of Education		
84.268	D	40,921,737	Federal Direct Student Loans		
84.325	D	331,334	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.336	D	1,047,772	Teacher Quality Enhancement Grants		
84.342	D	204,446	Preparing Tomorrow's Teachers to Use Technology		
93.178	D	45,381	Nursing Workforce Diversity		
93.273	D	26,656	Alcohol Research Programs		
93.277	D	485,286	Career Development Awards		
93.278	D	37,581	Drug Abuse National Research Service Awards for Research Training		
93.279	D	166,716	Drug Abuse Research Programs		
93.361	D	78,984	Nursing Research		
93.364	D	30,509	Nursing Student Loans		
93.375	D	1,450,005	Minority Biomedical Research Support		
93.393	D	315,486	Cancer Cause and Prevention Research		
93.397	D	160,884	Cancer Centers Support Grants		
93.600	D	85,649	Head Start		
93.822	D	292,751	Health Careers Opportunity Program		
93.837	D	685,867	Heart and Vascular Diseases Research		
93.859	D	241,496	Biomedical Research and Research Training		
93.864	D	6,786	Population Research		
93.880	D	203,402	Minority Access to Research Careers		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.925	D	405,579	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.960	D	88,767	Special Minority Initiatives		
		<u>73,055,567</u>	Total — North Carolina Central University		

North Carolina School of the Arts

84.007	D	49,000	Federal Supplemental Educational Opportunity Grants
84.032	D	6,667	Federal Family Education Loans
84.033	D	40,048	Federal Work-Study Program
84.038	D	591,220	Federal Perkins Loan Program - Federal Capital Contributions
84.063	D	499,851	Federal Pell Grant Program
84.268	D	3,863,161	Federal Direct Student Loans
		<u>5,049,947</u>	Total — North Carolina School of the Arts

North Carolina State University

10	D	1,745,281	U.S. Department of Agriculture		
10	I	529	U.S. Department of Agriculture	4.11/03	ADEC
10	I	60,007	U.S. Department of Agriculture	ACES/ASATP-YD-10	Auburn University
10	I	2,000	U.S. Department of Agriculture	98-38422-6564	Louisiana St. Univ.
10	I	4,315	U.S. Department of Agriculture	2003-1147	Resolve, Inc.
10	I	7,552	U.S. Department of Agriculture	L80000	Univ of Florida
10	I	3,403	U.S. Department of Agriculture	N/A	Amer Floral Endowmnt
10	I	189,424	U.S. Department of Agriculture	22-1-128	BRDC
10	I	131	U.S. Department of Agriculture	412-30-40	Iowa State Univ.
10	I	161,172	U.S. Department of Agriculture	911403 740050	Ohio State Univ.
10	I	179,945	U.S. Department of Agriculture	RF00908498 #741927	Ohio State Univ.
10	I	10,279	U.S. Department of Agriculture	36-220911 17276190	Tuskegee University
10	I	234	U.S. Department of Agriculture	L77219	Univ of Florida
10	I	186	U.S. Department of Agriculture	RD309-022/5192514	Univ of Georgia
10	I	34,755	U.S. Department of Agriculture	RD309-036/1789747	Univ of Georgia
10	I	68,505	U.S. Department of Agriculture	72890	Univ of Tennessee
10	I	8,883	U.S. Department of Agriculture	Z3730-01/UT83812	Univ of Tennessee
10	I	2,266	U.S. Department of Agriculture	CR-19071-428025	Va. Polytech. Inst.
10	I	9,105	U.S. Department of Agriculture	CR-19071-428071	Va. Polytech. Inst.
10	I	31,914	U.S. Department of Agriculture	CR-19071-428902	Va. Polytech. Inst.
10.001	D	1,355,997	Agricultural Research - Basic and Applied Research		
10.001	I	561	Agricultural Research - Basic and Applied Research	PO36289/51304	Langston University
10.001	I	2,000	Agricultural Research - Basic and Applied Research	520845	Univ of Florida

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.001	I	4,927	Agricultural Research - Basic and Applied Research	521194	Univ of Florida
10.025	D	970,140	Plant and Animal Disease, Pest Control, and Animal Care		
10.200	D	2,502,429	Grants for Agricultural Research, Special Research Grants		
10.200	I	9,900	Grants for Agricultural Research, Special Research Grants	42405-6982	Cornell University
10.200	I	3,176	Grants for Agricultural Research, Special Research Grants	42405-6983	Cornell University
10.200	I	10,002	Grants for Agricultural Research, Special Research Grants	42405-7042	Cornell University
10.200	I	1,117	Grants for Agricultural Research, Special Research Grants	416-30-15	Iowa State Univ.
10.200	I	800	Grants for Agricultural Research, Special Research Grants	2002-38500-11805	Mississippi State
10.200	I	14,976	Grants for Agricultural Research, Special Research Grants	00-38500-8992	South Reg Aqua Ctr
10.200	I	5,000	Grants for Agricultural Research, Special Research Grants	L86839	Univ of Florida
10.200	I	13,500	Grants for Agricultural Research, Special Research Grants	L86977	Univ of Florida
10.200	I	4,000	Grants for Agricultural Research, Special Research Grants	L87000	Univ of Florida
10.200	I	82,936	Grants for Agricultural Research, Special Research Grants	SC02046-1-3	Univ of Florida
10.200	I	22,532	Grants for Agricultural Research, Special Research Grants	SC02046-1-4/L82339	Univ of Florida
10.200	I	46,362	Grants for Agricultural Research, Special Research Grants	UF-IFAS 03010751-3	Univ of Florida
10.200	I	6,264	Grants for Agricultural Research, Special Research Grants	UF-IFAS-03010751-4	Univ of Florida
10.200	I	13,354	Grants for Agricultural Research, Special Research Grants	RD309-032/1575597	Univ of Georgia
10.200	I	33,785	Grants for Agricultural Research, Special Research Grants	RD309-036/1789767	Univ of Georgia
10.200	I	24,668	Grants for Agricultural Research, Special Research Grants	RD309-036/1789777	Univ of Georgia
10.200	I	23,502	Grants for Agricultural Research, Special Research Grants	RD309-049/6582527	Univ of Georgia
10.200	I	4,687	Grants for Agricultural Research, Special Research Grants	RD309-049/6582607	Univ of Georgia
10.200	I	4,215	Grants for Agricultural Research, Special Research Grants	RD309-049/6582617	Univ of Georgia
10.200	I	4,973	Grants for Agricultural Research, Special Research Grants	RD309-055/7877237	Univ of Georgia
10.200	I	23,999	Grants for Agricultural Research, Special Research Grants	Z623816	Univ of Hawaii
10.200	I	24,000	Grants for Agricultural Research, Special Research Grants	UM-S498	Univ of Maine
10.200	I	28,212	Grants for Agricultural Research, Special Research Grants	25-6222-0149-002	Univ of Nebraska
10.200	I	4,180	Grants for Agricultural Research, Special Research Grants	AES3806-001.02	Univ of Tennessee
10.200	I	1,852	Grants for Agricultural Research, Special Research Grants	98-464E-NCSU	West Virginia Univ.
10.202	D	480,398	Cooperative Forestry Research		
10.203	D	6,505,740	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.206	D	2,899,668	Grants for Agricultural Research - Competitive Research Grants		
10.206	I	31,366	Grants for Agricultural Research - Competitive Research Grants	2002-35212-12386	Emory University
10.206	I	8,793	Grants for Agricultural Research - Competitive Research Grants	GC034-02-Z2329	Montana State Univ.
10.206	I	80,424	Grants for Agricultural Research - Competitive Research Grants	PO# Y712508	Univ of Arizona
10.206	I	1,902	Grants for Agricultural Research - Competitive Research Grants	AES4078-001.01	Univ of Tennessee
10.207	D	178,985	Animal Health and Disease Research		
10.210	D	112,318	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		

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10.212	I	104	Small Business Innovation Research	2001-01	FINS Technology LLC
10.216	I	13,616	1890 Institution Capacity Building Grants	36-22091-154	Tuskegee University
10.217	D	116,904	Higher Education Challenge Grants		
10.217	I	46,113	Higher Education Challenge Grants	RF00906808 #741528	Ohio State Univ.
10.219	D	44,469	Biotechnology Risk Assessment Research		
10.224	D	1,237,685	Fund for Rural America - Research, Education, and Extension Activities		
10.250	D	22,410	Agricultural and Rural Economic Research		
10.302	D	1,513,285	Initiative for Future Agriculture and Food Systems		
10.302	I	35,416	Initiative for Future Agriculture and Food Systems	588-75582072002739	Clemson University
10.302	I	14,567	Initiative for Future Agriculture and Food Systems	K002253-01	Univ of California
10.302	I	13,060	Initiative for Future Agriculture and Food Systems	UF-IFAS-01041805-3	Univ of Florida
10.302	I	58,616	Initiative for Future Agriculture and Food Systems	RD321-156/4183137	Univ of Georgia
10.302	I	65,805	Initiative for Future Agriculture and Food Systems	H4086181501	Univ of Minnesota
10.302	I	26,494	Initiative for Future Agriculture and Food Systems	CR-19071-428950	Va. Polytech. Inst.
10.303	D	1,750,972	Integrated Programs		
10.303	I	26,401	Integrated Programs	517-7034207200210	Clemson University
10.303	I	4,018	Integrated Programs	586-75572072002775	Clemson University
10.303	I	6,029	Integrated Programs	44387-7362	Cornell University
10.303	I	1,434	Integrated Programs	416-30-01	Iowa State Univ.
10.303	I	9,213	Integrated Programs	RF00972641	Ohio State Univ.
10.303	I	75,331	Integrated Programs	1327 424107	Rutgers University
10.303	I	124,781	Integrated Programs	450140-10	Texas A & M Univ.
10.303	I	5,783	Integrated Programs	450140-16	Texas A & M Univ.
10.303	I	23,056	Integrated Programs	TCE 450140-24	Texas A & M Univ.
10.303	I	18,965	Integrated Programs	00RA6835-NC	Univ of California
10.303	I	28,832	Integrated Programs	SC000453-1-5	Univ of Florida
10.303	I	35,910	Integrated Programs	02-284	Univ of Illinois
10.304	I	37,209	Homeland Security - Agricultural	SC02062150-1-10	Univ of Florida
10.450	I	9,316	Crop Insurance	010500-320946-01	Mississippi State
10.450	I	17,903	Crop Insurance	320946-010500-04	Mississippi State
10.500	D	15,205,366	Cooperative Extension Service		
10.500	I	6,148	Cooperative Extension Service	61-4055F	Michigan State Univ.
10.500	I	15,300	Cooperative Extension Service	N/A	National 4-H Council
10.500	I	39,283	Cooperative Extension Service	622029	Texas A & M Univ.
10.500	I	9,596	Cooperative Extension Service	TCE 622050	Texas A & M Univ.
10.500	I	14,617	Cooperative Extension Service	TCE 622051	Texas A & M Univ.
10.500	I	23,770	Cooperative Extension Service	Y404113	Univ of Arizona

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10.500	I	495	Cooperative Extension Service	RE670-054/6330237	Univ of Georgia
10.500	I	8,330	Cooperative Extension Service	RE675-107/2279567	Univ of Georgia
10.500	I	3,865	Cooperative Extension Service	RE675-107/3582447	Univ of Georgia
10.500	I	57,949	Cooperative Extension Service	RE675-108/5814027	Univ of Georgia
10.500	I	5,461	Cooperative Extension Service	RE675-108/5814147	Univ of Georgia
10.500	I	2,955	Cooperative Extension Service	RE675-109/6331917	Univ of Georgia
10.500	I	2,500	Cooperative Extension Service	RE675-109/6331987	Univ of Georgia
10.500	I	32,716	Cooperative Extension Service	99-EYAR-1-0601	Univ of Kentucky
10.500	I	44,176	Cooperative Extension Service	421-55000208	Univ of Minnesota
10.652	D	585,260	Forestry Research		
10.855	I	13,606	Distance Learning and Telemedicine Loans and Grants	SUB-G07 Q00868	New Mexico State Uni
10.904	D	5,113	Watershed Protection and Flood Prevention		
10.912	D	742	Environmental Quality Incentives Program		
10.961	D	484	Scientific Cooperation and Research		
10.962	D	34,527	International Training - Foreign Participant		
11	D	159,077	U.S. Department of Commerce		
11	I	359	U.S. Department of Commerce	NTC Subagreement	Clemson University
11	I	-122	U.S. Department of Commerce	NTC Subagreement/9	Clemson University
11	I	-2,644	U.S. Department of Commerce	1-52U-6972-002	Res. Triangle Inst.
11	I	2,857	U.S. Department of Commerce	1266	Rutgers University
11.113	I	2,383	ITA Special Projects	99-27-07400	Clemson University
11.113	I	2,012,571	ITA Special Projects	Year 1 - 02-07400	Clemson University
11.413	D	59,279	Fishery Products Inspection and Certification		
11.417	D	2,099,450	Sea Grant Support		
11.426	D	-6	Financial Assistance for National Centers for Coastal Ocean Science		
11.427	D	37,507	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.430	I	33,268	Undersea Research	CMRC-01-NRDE-0403C	Perry Institute
11.440	D	117,299	Environmental Sciences, Applications, Data, and Education		
11.455	I	8,905	Cooperative Science and Education Program	1537	Rutgers University
11.457	D	28,421	Chesapeake Bay Studies		
11.457	I	70,513	Chesapeake Bay Studies	SC035-27565D	Univ of Maryland
11.460	I	988,204	Special Oceanic and Atmospheric Projects	03-741/22146J	Univ of S. Carolina
11.468	D	135,181	Applied Meteorological Research		
11.473	I	105,269	Coastal Services Center	NA06OCO373-001	Waterstone Enterpri.
11.478	D	414,709	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.609	D	6,358	Measurement and Engineering Research and Standards		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.611	D	2,191,411	Manufacturing Extension Partnership		
12	D	1,475,844	U.S. Department of Defense		
12	I	113,274	U.S. Department of Defense	FY-04-001	Geomet Technologies
12	I	-68	U.S. Department of Defense	N/A	ABB, Inc.
12	I	469	U.S. Department of Defense	98-76019-A	Advance. Tech. Mat.
12	I	59,088	U.S. Department of Defense	NCSU-01	Applied Radar Inc
12	I	41,515	U.S. Department of Defense	TCN 03052 DO 0229	Battelle Columbs Div
12	I	32,782	U.S. Department of Defense	TCN 02133 DO 0136	Battelle Columbs Div
12	I	7,453	U.S. Department of Defense	TCN 02177 DO 0173	Battelle Columbs Div
12	I	53,443	U.S. Department of Defense	F3060200C0178NCSUB	BBNT Solutions, LLC
12	I	3,933	U.S. Department of Defense	3000936	Bechtel Bettis, Inc.
12	I	23,234	U.S. Department of Defense	G-7404-1	Colorado State Univ.
12	I	17,045	U.S. Department of Defense	G-7460-1	Colorado State Univ.
12	I	141,763	U.S. Department of Defense	02-001	Cree, Inc.
12	I	2,915	U.S. Department of Defense	B-12-M06-S6	Ga. Inst. Of Tech.
12	I	3,971	U.S. Department of Defense	PS 7074-00	Gentex Corporation
12	I	20,566	U.S. Department of Defense	N/A	Hexatech, Inc.
12	I	15,277	U.S. Department of Defense	N00014-03-C-0157	Hexatech, Inc.
12	I	-5,279	U.S. Department of Defense	B09360065	Honeywell Int'l
12	I	19,475	U.S. Department of Defense	374-1	Intelligent Automati
12	I	30,680	U.S. Department of Defense	ARM-1T-1037/494NC	Luna Innovations
12	I	31,213	U.S. Department of Defense	2004-0111	Magnolia Optical Tec
12	I	1,652	U.S. Department of Defense	SC-0244-00-0004	Mission Res. Corp.
12	I	103,887	U.S. Department of Defense	SC0244000004/NCSU1	Mission Res. Corp.
12	I	97,643	U.S. Department of Defense	150-1947A	New York State Univ
12	I	12,060	U.S. Department of Defense	GEBSN0015S	Oregon Health & Sci.
12	I	61,714	U.S. Department of Defense	2003-0692	Power Technology Ser
12	I	44,696	U.S. Department of Defense	2003-1529	Power Technology Ser
12	I	94,799	U.S. Department of Defense	2002-1504	Protean Devices, Inc
12	I	-129	U.S. Department of Defense	NCS05072A	PTS Company
12	I	92,284	U.S. Department of Defense	2004-0391	Qortek, Inc.
12	I	94,851	U.S. Department of Defense	R13535-41600001	Rice University
12	I	7,145	U.S. Department of Defense	2003-0358	Snow Aviation Int'l
12	I	128,381	U.S. Department of Defense	527826-05	Stevens Inst Of Tech
12	I	41,603	U.S. Department of Defense	TO02-34-001	Taitech, Inc.
12	I	87,904	U.S. Department of Defense	N/A	Tao of Systems Integ
12	I	146	U.S. Department of Defense	F7116-02-SC1295	Texas Research Insti

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12	I	7,411	U.S. Department of Defense	01703-2	TRC Garrow Associate
12	I	483,269	U.S. Department of Defense	01-28	Univ of California
12	I	119,664	U.S. Department of Defense	03-08	Univ of California
12	I	28,799	U.S. Department of Defense	1000-G-CF980	Univ of California
12	I	14,930	U.S. Department of Defense	OR1680-001.01	Univ of Tennessee
12	I	35,864	U.S. Department of Defense	99-079D-NCSU	West Virginia Univ.
12.300	D	4,854,004	Basic and Applied Scientific Research		
12.300	I	103,157	Basic and Applied Scientific Research	PO# 10173846	Univ of California
12.300	I	430,569	Basic and Applied Scientific Research	S0149517	Univ of Cal - Santa Cr
12.300	I	23,290	Basic and Applied Scientific Research	657	Univ of Delaware
12.300	I	45,675	Basic and Applied Scientific Research	02-197	Univ of Illinois
12.420	D	1,808	Military Medical Research and Development		
12.420	I	-6,099	Military Medical Research and Development	DAMD17-01-1-0811	Rush-Presbyterian-St
12.431	D	3,175,140	Basic Scientific Research		
12.431	I	-1,663	Basic Scientific Research	TCN 00138 DO 641	Battelle Columbs Div
12.431	I	-1,563	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	197,087	Basic Scientific Research	AA-5-72732-D1	Oklahoma State Univ
12.431	I	-8,918	Basic Scientific Research	73279-01	Univ of North Texas
12.630	D	62,421	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	148,431	Basic, Applied, and Advanced Research in Science and Engineering	01-SC-AFO-1019	Duke University
12.630	I	53,361	Basic, Applied, and Advanced Research in Science and Engineering	F003525	Univ of Michigan
12.800	D	2,089,091	Air Force Defense Research Sciences Program		
12.800	I	-914	Air Force Defense Research Sciences Program	1017809/21719/1	New York State Univ
12.800	I	77,351	Air Force Defense Research Sciences Program	14761-S2	Vanderbilt Univ.
12.901	D	319,880	Mathematical Sciences Grants Program		
12.910	D	238,281	Research and Technology Development		
12.910	I	-323	Research and Technology Development	171102	Boston University
12.910	I	120,131	Research and Technology Development	531-0226-1	Purdue University
14.516	D	6,979	Doctoral Dissertation Research Grants		
15	D	642,611	U.S. Department of the Interior		
15.611	I	160,862	Wildlife Restoration	050-00-000249-E	Puerto Rico Dept. NR
15.615	D	22,687	Cooperative Endangered Species Conservation Fund		
15.615	I	6,896	Cooperative Endangered Species Conservation Fund	050-00-000282	Puerto Rico Dept. NR
15.617	D	5,000	Wildlife Conservation and Appreciation		
15.632	D	8,819	Conservative Grants Private Stewardship for Imperiled Species		
15.805	D	74,695	Assistance to State Water Resources Research Institutes		
15.808	D	1,063,585	U.S. Geological Survey: Research and Data Acquisition		

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15.808	I	19,730	U.S. Geological Survey: Research and Data Acquisition	N/A	Sterling College
15.810	D	13,323	National Cooperative Geologic Mapping Program		
15.916	D	3,328	Outdoor Recreation - Acquisition, Development and Planning		
15.976	D	-1,461	Migratory Bird Banding and Data Analysis		
16	D	131,131	U.S. Department of Justice		
16	I	862	U.S. Department of Justice	2001CKWXK051	Michael S. Scott
16	I	1,662	U.S. Department of Justice	2002CKWX0003	Michael S. Scott
17	D	114,372	U.S. Department of Labor		
19.404	D	17,339	Professional Development - International Educators/Administrators		
20	D	153,784	U.S. Department of Transportation		
20	I	6,177	U.S. Department of Transportation	03-NCSU-R1	Univ of Tennessee
20.701	D	865,102	University Transportation Centers Program		
20.701	I	24,958	University Transportation Centers Program	HR 10-59(A)	Nat'l Acad. of Sci.
20.701	I	-18,752	University Transportation Centers Program	S900193	Texas A & M Found.
20.701	I	74,116	University Transportation Centers Program	99-NCSU-E1	Univ of Tennessee
43	D	-649	National Aeronautics and Space Administration		
43	I	17,000	National Aeronautics and Space Administration	N/A	UNCFSP
43	I	83,649	National Aeronautics and Space Administration	3K02530	Boeing, Inc.
43	I	21,096	National Aeronautics and Space Administration	04-002	Hampton University
43	I	117,159	National Aeronautics and Space Administration	642731	Michigan State Univ.
43	I	10,595	National Aeronautics and Space Administration	N/A	Precitech, Inc.
43	I	53,864	National Aeronautics and Space Administration	2003-1399	Qortek, Inc.
43	I	4,594	National Aeronautics and Space Administration	GO2-3095B	Smithsonian Astro. O
43	I	47,357	National Aeronautics and Space Administration	GO3-4097X	Smithsonian Astro. O
43	I	7,860	National Aeronautics and Space Administration	HST-AR-09915.02-A	Space Telescope Sci.
43.001	D	2,343,101	Aerospace Education Services Program		
43.001	I	5,741	Aerospace Education Services Program	G-1962-1	Colorado State Univ.
43.001	I	21,401	Aerospace Education Services Program	BLF35	Georgia State Univ.
43.001	I	111,959	Aerospace Education Services Program	633614-176576	Howard University
43.001	I	438,634	Aerospace Education Services Program	NCSU-03-01	Nat'l Inst. of Aeros
43.001	I	2,214	Aerospace Education Services Program	GO1-2073A	Smithsonian Astro. O
43.001	I	16,796	Aerospace Education Services Program	GO1-2075X	Smithsonian Astro. O
43.001	I	10,481	Aerospace Education Services Program	CG0239	Univ of Maryland
45.024	D	7,806	Promotion of the Arts - Grants to Organizations and Individuals		
45.149	I	73,885	Promotion of the Humanities - Division of Preservation and Access	40782-6927	Cornell University
45.161	D	23,535	Promotion of the Humanities - Research		
47	D	372,769	National Science Foundation		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47	I	77,982	National Science Foundation	010521Z3	Michigan Tech. Univ.
47	I	10,626	National Science Foundation	2002-1858	CCL Biomedical, Inc.
47	I	2,353	National Science Foundation	UG2-2425-SE-02	Civilian R & D Found.
47.041	D	4,911,555	Engineering Grants		
47.041	I	-278	Engineering Grants	N/A	Barr-Mullin, Inc.
47.041	I	60,332	Engineering Grants	2004-0272	Barr-Mullin, Inc.
47.041	I	11,544	Engineering Grants	420-20-78	Iowa State Univ.
47.041	I	-157	Engineering Grants	MTR262-NSF9901788	Membrane Tech & Res
47.041	I	23,517	Engineering Grants	2004-0336	Norcarex Bio Corp.
47.041	I	44,284	Engineering Grants	RF00942532	Ohio State Univ.
47.041	I	18,143	Engineering Grants	N/A	Paradigm Genetics, I
47.041	I	21,365	Engineering Grants	V154/SEC-1	South Carolina Sea G
47.041	I	96,120	Engineering Grants	UF-EIES-9735001NCS	Univ of Florida
47.041	I	73,820	Engineering Grants	F005963	Univ of Michigan
47.041	I	8,344	Engineering Grants	H28798	Univ of Southern Cal
47.041	I	11,192	Engineering Grants	OR2220-001.01	Univ of Tennessee
47.049	D	4,649,115	Mathematical and Physical Sciences		
47.049	I	307,556	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University
47.049	I	31,724	Mathematical and Physical Sciences	R.F.PROJ.# 1010385	New York State Univ
47.049	I	62,000	Mathematical and Physical Sciences	676	Univ of Delaware
47.049	I	70,715	Mathematical and Physical Sciences	N/A	West Michigan Univ.
47.050	D	1,478,903	Geosciences		
47.070	D	2,694,076	Computer and Information Science and Engineering		
47.070	I	124,926	Computer and Information Science and Engineering	N/A	ADEC
47.070	I	19,606	Computer and Information Science and Engineering	04-SC-NSF-1034	Duke University
47.070	I	29,611	Computer and Information Science and Engineering	C-36-A35-G1	Ga. Inst. of Tech.
47.070	I	57,262	Computer and Information Science and Engineering	UF-EIES-0305004NCS	Univ of Florida
47.070	I	3,227	Computer and Information Science and Engineering	UF-EIES-0305006NCS	Univ of Florida
47.070	I	83,023	Computer and Information Science and Engineering	312261	William & Mary
47.073	D	1,778	Science and Technology Centers		
47.074	D	5,263,694	Biological Sciences		
47.074	I	87,945	Biological Sciences	G-3194-1	Colorado State Univ.
47.074	I	31,874	Biological Sciences	39023-6456	Cornell University
47.074	I	24,857	Biological Sciences	02-SC-NSF-1031	Duke University
47.074	I	224,098	Biological Sciences	420-40-29	Iowa State Univ.
47.074	I	40,414	Biological Sciences	5710001654	Mass. Inst. of Tech.
47.074	I	61,025	Biological Sciences	00-158	Univ of Illinois

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47.074	I	26,126	Biological Sciences	00-349	Univ of Illinois
47.074	I	26,437	Biological Sciences	4-65077-02-093	Univ of Kentucky
47.074	I	55,473	Biological Sciences	111G020	Univ of Wisconsin
47.074	I	177,627	Biological Sciences	111G064	Univ of Wisconsin
47.074	I	78,398	Biological Sciences	111G075	Univ of Wisconsin
47.074	I	9,289	Biological Sciences	646G203	Univ of Wisconsin
47.075	D	1,337,956	Social, Behavioral, and Economic Sciences		
47.075	I	17,584	Social, Behavioral, and Economic Sciences	N/A	Nat'l Res. Council
47.076	D	3,080,698	Education and Human Resources		
47.076	I	3,117	Education and Human Resources	12213	AAC & U
47.076	I	35,913	Education and Human Resources	2003-0919	Bay Area Discovery M
47.076	I	12,761	Education and Human Resources	693-75572062003627	Clemson University
47.076	I	22,536	Education and Human Resources	745421	Ohio State Univ.
47.076	I	2,727	Education and Human Resources	3-27752-7810	Univ of New Mexico
47.078	D	5,344	Polar Programs		
59.005	D	156,185	Business Development Assistance to Small Business		
66	D	107,883	Environmental Protection Agency		
66	I	33,390	Environmental Protection Agency	N/A	CAP
66	I	217	Environmental Protection Agency	RE353-145/5055757	Univ of Georgia
66	I	7,273	Environmental Protection Agency	0117-02-011/17	Eastern Res. Group,
66	I	35,849	Environmental Protection Agency	2004-0550	Exxonmobil Res. & En
66	I	8,560	Environmental Protection Agency	2004-206-01	Mantech Env. Tech.,
66	I	8,120	Environmental Protection Agency	99/04/397 WO #4	NSF International
66	I	27,186	Environmental Protection Agency	99/04/397 WO #3	NSF International
66	I	38,000	Environmental Protection Agency	99/04/397 WO #5	NSF International
66	I	11,996	Environmental Protection Agency	99/04/397 WO #6	NSF International
66	I	31,590	Environmental Protection Agency	1-42U-8892	Res. Triangle Inst.
66	I	-10,597	Environmental Protection Agency	17-42U-6600	Res. Triangle Inst.
66	I	32	Environmental Protection Agency	2000-0637	Resource Enhancement
66.436	D	5,000	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
66.460	I	5,668	Nonpoint Source Implementation Grants	03-SC-DENR-1011	Duke University
66.463	D	33,582	Water Quality Cooperative Agreements		
66.500	D	858,839	Environmental Protection - Consolidated Research		
66.500	I	-376	Environmental Protection - Consolidated Research	P.O. 10003-0063	Indiana University
66.500	I	2,615	Environmental Protection - Consolidated Research	99/04/397 -WO 2	NSF International
66.500	I	-58	Environmental Protection - Consolidated Research	99/04/397-1	NSF International

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66.500	I	2,914	Environmental Protection - Consolidated Research	RE353-131/2002457	Univ of Georgia
66.500	I	28,470	Environmental Protection - Consolidated Research	00118791-14	Univ of Missouri
66.500	I	58,797	Environmental Protection - Consolidated Research	00118791-15	Univ of Missouri
66.500	I	1,835	Environmental Protection - Consolidated Research	EPACR82735001/NC12	Univ of Missouri
66.500	I	-1,389	Environmental Protection - Consolidated Research	EPACR82735001/NC15	Univ of Missouri
66.500	I	130,110	Environmental Protection - Consolidated Research	WU-HT-01-05/29465U	Washington Univ.
66.509	D	49,563	Science To Achieve Results (STAR) Program		
66.511	D	19,907	Office of Research and Development Consolidated Research		
66.606	D	147,649	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	1,211	Surveys, Studies, Investigations and Special Purpose Grants	301770190500021000	Mississippi State
66.607	D	620,652	Training and Fellowships for the Environmental Protection Agency		
66.714	D	39,854	Pesticide Environmental Stewardship - Regional Grants		
81	D	3,526,862	U.S. Department of Energy		
81	I	1,675	U.S. Department of Energy	P.O. # 410631-DG7	Battelle Mem. Insti.
81	I	208	U.S. Department of Energy	IRECNCSCDBASE21000	IREC
81	I	6,772	U.S. Department of Energy	ADO-4-33419-01	NREL
81	I	37,669	U.S. Department of Energy	XAT-3-33609-01	NREL
81	I	5,807	U.S. Department of Energy	DEFG0701ID14013NCS	SC State University
81	I	61,571	U.S. Department of Energy	N/A	Triangle J Coun Govt
81	I	50,839	U.S. Department of Energy	4000010698	UT - Battelle LLC
81	I	254	U.S. Department of Energy	NCSC-030501	Advanced Energy Corp
81	I	67,359	U.S. Department of Energy	2F-01181	Argonne Nat'l Lab.
81	I	24,308	U.S. Department of Energy	4F-00502	Argonne Nat'l Lab.
81	I	87,097	U.S. Department of Energy	ZDO-2-30628-03NCSU	BP Solar Int'l LLC
81	I	13,528	U.S. Department of Energy	82523	Brookhaven Nat'l Lab
81	I	66,959	U.S. Department of Energy	4300027343	BWX Technologies
81	I	37,014	U.S. Department of Energy	539124-53390	Carnegie Mellon Univ
81	I	-24,723	U.S. Department of Energy	RBJ 76838	Caterpillar, Inc.
81	I	141,609	U.S. Department of Energy	UBJQ77729	Caterpillar, Inc.
81	I	17,264	U.S. Department of Energy	Subagreemt #4309-1	Inst Paper Sci & Tec
81	I	10,362	U.S. Department of Energy	IREC-NCSCP4YOU799	IREC
81	I	72,367	U.S. Department of Energy	8112-53667	Johns Hopkins Univ.
81	I	102,928	U.S. Department of Energy	6464866	L. Berkeley Nat'l Lab
81	I	33	U.S. Department of Energy	B518219	L. Livermore Nat Lab
81	I	-899	U.S. Department of Energy	K98-178732	Lockheed Idaho Tech.
81	I	8,097	U.S. Department of Energy	48095-001-02 8C	Los Alamos Nat'l Lab
81	I	12,363	U.S. Department of Energy	57831-001-02 97	Los Alamos Nat'l Lab

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81	I	1	U.S. Department of Energy	65404-001-03 3D	Los Alamos Nat'l Lab
81	I	105,175	U.S. Department of Energy	80294-001-04 30 I	Los Alamos Nat'l Lab
81	I	4,899	U.S. Department of Energy	81381-001-03 8C	Los Alamos Nat'l Lab
81	I	-5,413	U.S. Department of Energy	AAD-9-18668-08	MRI-NREL
81	I	144,074	U.S. Department of Energy	AAT-2-31605-05	MRI-NREL
81	I	434	U.S. Department of Energy	XAF-8-17607-03	MRI-NREL
81	I	10,725	U.S. Department of Energy	N/A	Oak Ridge Inst For S
81	I	53,585	U.S. Department of Energy	N/A	Sabia Incorporated
81	I	6,783	U.S. Department of Energy	99381	Sandia National Lab
81	I	27,605	U.S. Department of Energy	PO 8898	Sandia National Lab
81	I	2,661	U.S. Department of Energy	B540203	Univ of Cal - LLNL
81	I	31,221	U.S. Department of Energy	4000001555	UT - Battelle LLC
81	I	10,237	U.S. Department of Energy	4000006079	UT - Battelle LLC
81	I	67,417	U.S. Department of Energy	4000009052	UT - Battelle LLC
81	I	-1,549	U.S. Department of Energy	4000010724	UT - Battelle LLC
81	I	6,844	U.S. Department of Energy	4000013598	UT - Battelle LLC
81	I	-583	U.S. Department of Energy	4000014042	UT - Battelle LLC
81	I	17,338	U.S. Department of Energy	4000018765	UT - Battelle LLC
81	I	23,688	U.S. Department of Energy	4000028105	UT - Battelle LLC
81	I	26,163	U.S. Department of Energy	4000029406	UT - Battelle LLC
81.049	D	863,223	Office of Science Financial Assistance Program		
81.049	I	40,394	Office of Science Financial Assistance Program	03-SC-DOE-1040	Duke University
81.049	I	40,341	Office of Science Financial Assistance Program	4000013665	UT - Battelle LLC
81.079	I	64,118	Regional Biomass Energy Programs	UM-S478	Univ of Maine
81.086	D	494,286	Conservation Research and Development		
81.087	D	-95	Renewable Energy Research and Development		
81.087	I	14,530	Renewable Energy Research and Development	GO12026-162	CPBR, Inc.
81.087	I	783	Renewable Energy Research and Development	GO12026-171	CPBR, Inc.
81.114	D	452,169	University Reactor Infrastructure and Education Support		
81.114	I	9,061	University Reactor Infrastructure and Education Support	OSP03124	Univ of Cincinnati
81.116	D	58,644	Science and Engineering Training to Support Diversity-Related Programs		
81.117	D	31,673	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
84	D	471,761	U.S. Department of Education		
84	I	31,854	U.S. Department of Education	95-NC09	Natl Writing Proj Co
84	I	19	U.S. Department of Education	40-13	Natl Inst Bldg Sci

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84.015	D	608,337	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.016	D	10,591	Undergraduate International Studies and Foreign Language Programs		
84.032	D	33,968,739	Federal Family Education Loans		
84.033	D	821,235	Federal Work-Study Program		
84.038	D	11,693,629	Federal Perkins Loan Program - Federal Capital Contributions		
84.044	D	375,931	TRIO - Talent Search		
84.047	D	524,052	TRIO - Upward Bound		
84.063	D	10,203,311	Federal Pell Grant Program		
84.116	D	195,282	Fund for the Improvement of Postsecondary Education		
84.116	I	3,969	Fund for the Improvement of Postsecondary Education	OSP03128	Univ of Cincinnati
84.133	D	816,599	National Institute on Disability and Rehabilitation Research		
84.195	D	197,320	Bilingual Education - Professional Development		
84.200	D	418,191	Graduate Assistance in Areas of National Need		
84.215	D	189,637	Fund for the Improvement of Education		
84.325	D	145,731	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.342	D	123,495	Preparing Tomorrow's Teachers to Use Technology		
84.342	I	8,368	Preparing Tomorrow's Teachers to Use Technology	5-34344	Univ of Virginia
93	D	764,542	U.S. Department of Health and Human Services		
93	I	15,538	U.S. Department of Health and Human Services	2004-0604	Courtesy Associates
93	I	11,374	U.S. Department of Health and Human Services	2003-0744	CCL Biomedical, Inc.
93	I	459,096	U.S. Department of Health and Human Services	DS638	Duke University
93	I	79,206	U.S. Department of Health and Human Services	DS655	Duke University
93	I	89,358	U.S. Department of Health and Human Services	N/A	Mayo Clinic Rochest.
93.103	D	142,349	Food and Drug Administration - Research		
93.113	D	27,959	Biological Response to Environmental Health Hazards		
93.114	D	209,988	Applied Toxicological Research and Testing		
93.172	D	100,953	Human Genome Research		
93.242	D	48,299	Mental Health Research Grants		
93.262	D	644,365	Occupational Safety and Health Research Projects		
93.263	D	-643	Occupational Safety and Health - Training Grants		
93.279	I	15,677	Drug Abuse Research Programs	496430	Pacific Inst. for Re
93.282	D	9,363	Mental Health National Research Service Awards for Research Training		
93.283	D	5,001	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.286	I	17,053	Discovery and Applied Research	04-SC-NIH-1019	Duke University
93.306	D	8,038	Comparative Medicine		

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93.306	I	32,106	Comparative Medicine	02-SC-NIH-1006	Duke University
93.309	D	127,193	Bioinformatics and Computational Biology Research		
93.389	D	452,000	National Center for Research Resources		
93.393	D	1,039,238	Cancer Cause and Prevention Research		
93.395	D	315,169	Cancer Treatment Research		
93.396	D	338,416	Cancer Biology Research		
93.399	I	126,614	Cancer Control	VUMC CA #9095	Vanderbilt Univ.
93.821	D	933,772	Cell Biology and Biophysics Research		
93.837	D	561,507	Heart and Vascular Diseases Research		
93.837	I	778	Heart and Vascular Diseases Research	517200	Univ of Delaware
93.838	D	793,419	Lung Diseases Research		
93.848	D	390,422	Digestive Diseases and Nutrition Research		
93.853	D	131,880	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.856	D	1,722,126	Microbiology and Infectious Diseases Research		
93.856	I	45,496	Microbiology and Infectious Diseases Research	04-SC-CDC-1011	Duke University
93.856	I	67,559	Microbiology and Infectious Diseases Research	542970	Tulane University
93.859	D	977,279	Biomedical Research and Research Training		
93.862	D	3,022,380	Genetics and Developmental Biology Research and Research Training		
93.862	I	17,194	Genetics and Developmental Biology Research and Research Training	570139	Texas A & M Univ.
93.862	I	3,352	Genetics and Developmental Biology Research and Research Training	00RA5027-NCSU	Univ of California
93.862	I	26,078	Genetics and Developmental Biology Research and Research Training	N/A	Univ of Chicago
93.864	D	376,550	Population Research		
93.865	D	107,232	Child Health and Human Development Extramural Research		
93.866	D	296,524	Aging Research		
93.866	I	4,979	Aging Research	DS768	Duke University
93.867	D	422,296	Vision Research		
93.880	D	21,908	Minority Access to Research Careers		
93.894	D	276,141	Resource and Manpower Development in the Environmental Health Sciences		
93.960	D	192,232	Special Minority Initiatives		
99	D	866,473	Other Federal Assistance		
99	I	-2,246	Other Federal Assistance	Subgrants #993 994	Acad. of Appl'd Sci.
		<u>182,929,819</u>	Total — North Carolina State University		

University of North Carolina - General Administration

12.300	D	4,257,123	Basic and Applied Scientific Research
14.246	D	42,994	Community Development Block Grants/Brownfields Economic Development Initiative
47.076	D	303,628	Education and Human Resources

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64.124	D	321,335	All-Volunteer Force Educational Assistance		
84.215	D	170,866	Fund for the Improvement of Education		
84.281	D	533,453	Eisenhower Professional Development State Grants		
84.334	D	1,649,283	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.342	D	220,380	Preparing Tomorrow's Teachers to Use Technology		
84.366	D	2,998,906	Mathematics and Science Partnerships		
84.367	D	818,968	Improving Teacher Quality State Grants		
		<u>11,316,936</u>	Total — University of North Carolina - General Administration		

University of North Carolina at Asheville

10	D	8,732	U.S. Department of Agriculture		
11.431	D	67,893	Climate and Atmospheric Research		
15	D	9,292	U.S. Department of the Interior		
45	D	8,790	National Foundation on the Arts and the Humanities		
47	D	119,660	National Science Foundation		
47.049	I	49	Mathematical and Physical Sciences	29919-567	Cornell Univ
47.049	I	29,308	Mathematical and Physical Sciences	AST-0324729	PARI
47.074	I	9,260	Biological Sciences	RR250-155/6330977	Univ of Georgia
81.0	D	19,492	U.S. Department of Energy		
84.007	D	74,398	Federal Supplemental Educational Opportunity Grants		
84.033	D	80,645	Federal Work-Study Program		
84.038	D	1,303,986	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	2,137,032	Federal Pell Grant Program		
84.268	D	7,330,549	Federal Direct Student Loans		
93.575	D	8,933	Child Care and Development Block Grant		
99	D	7,913	Other Federal Assistance		
		<u>11,215,932</u>	Total — University of North Carolina at Asheville		

University of North Carolina at Chapel Hill

10	D	188,318	U.S. Department of Agriculture		
10	I	67,072	U.S. Department of Agriculture	N/A	American Egg Board
10.206	D	397,882	Grants for Agricultural Research - Competitive Research Grants		
10.250	I	14,224	Agricultural and Rural Economic Research	018000320935-14	Mississippi State Un
10.250	I	-3,069	Agricultural and Rural Economic Research	K-981834-09	Univ Calif - Davis
10.652	D	35,331	Forestry Research		
11	D	154,042	U.S. Department of Commerce		
11	I	-33	U.S. Department of Commerce	N/A	U Corp Atmospheric R

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11.312	D	57,974	Research and Evaluation Program		
11.419	I	77,657	Coastal Zone Management Administration Awards	04-818	Univ New Hampshire
11.420	D	35,655	Coastal Zone Management Estuarine Research Reserves		
11.430	I	39,105	Undersea Research	03-05-090	Univ of Mississippi
11.478	D	7	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.550	D	94,852	Public Telecommunications Facilities - Planning and Construction		
12	D	670,331	U.S. Department of Defense		
12	I	56,536	U.S. Department of Defense	728-7558-203-20	Clemson University
12	I	20,397	U.S. Department of Defense	N/A	Debby Cryer & Assoc
12	I	70,122	U.S. Department of Defense	313-8000	Duke University
12	I	168,940	U.S. Department of Defense	N/A	Geo-Centers, Inc
12	I	8,070	U.S. Department of Defense	N/A	Madison Tech Internl
12	I	30,000	U.S. Department of Defense	1360-UNC	Scientific Sys Co
12	I	864	U.S. Department of Defense	N/A	SRI International
12	I	9,477	U.S. Department of Defense	01505-1	TRC Garrow Associate
12	I	18,070	U.S. Department of Defense	A100193	Woods Hole Ocea Inst
12	I	30,326	U.S. Department of Defense	A100288	Woods Hole Ocea Inst
12.002	D	325,418	Procurement Technical Assistance for Business Firms		
12.102	I	-7,681	Emergency Rehabilitation of Flood Control Works or Federally Authorized Coastal Protection Works	N/A	Univ of Notre Dame
12.300	D	1,871,759	Basic and Applied Scientific Research		
12.300	I	17,368	Basic and Applied Scientific Research	00-011	Univ Ala - Tuscaloosa
12.300	I	1,030	Basic and Applied Scientific Research	F007030	Univ of Michigan
12.300	I	90,384	Basic and Applied Scientific Research	UTA02-396	Univ of Texas - Austin
12.300	I	219	Basic and Applied Scientific Research	A100128	Woods Hole Ocea Inst
12.420	D	2,250,750	Military Medical Research and Development		
12.420	I	42,663	Military Medical Research and Development	646-7558-201-20	Clemson Univ
12.420	I	25,935	Military Medical Research and Development	313-2074	Duke University
12.420	I	2,000	Military Medical Research and Development	PO# 8001-21024-	Johns Hopkins Univ
12.431	D	62,514	Basic Scientific Research		
12.800	D	644,240	Air Force Defense Research Sciences Program		
12.901	D	35,415	Mathematical Sciences Grants Program		
12.910	D	120,683	Research and Technology Development		
12.910	I	160,934	Research and Technology Development	PO#GC178659NGD	Boston University
14	D	57,081	U.S. Department of Housing and Urban Development		
14	I	38	U.S. Department of Housing and Urban Development	N/A	Neighbrhd Reinv Corp
14.234	D	4,182	Community Development Work-Study Program		

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15	D	56,192	U.S. Department of the Interior		
15.608	D	33,171	Fish and Wildlife Management Assistance		
15.808	D	24,400	U.S. Geological Survey: Research and Data Acquisition		
15.810	D	9,803	National Cooperative Geologic Mapping Program		
16	D	6,466	U.S. Department of Justice		
16	I	973	U.S. Department of Justice	12070	Wake F Univ Sch Med
16.562	D	19,523	Criminal Justice Research and Development - Graduate Research Fellowships		
17.253	I	-9,599	Welfare-to-Work Grants to States and Localities	N/A	The Noah Group, LLC
19	I	135,185	U.S. Department of State	N/A	Inst of Intrnt'l Educ, Inc
19.405	D	102,161	Educational Partnerships Program		
19.415	D	4,071	Professional Exchanges - Annual Open Grant		
20	D	2,174,997	U.S. Department of Transportation		
20	I	13,139	U.S. Department of Transportation	Task #BM05C004	Bellomo-Mcgee, Inc
20	I	117,813	U.S. Department of Transportation	PO# 40232	CH2M Hill
20	I	1,085	U.S. Department of Transportation	N/A	CH2M Hill
20	I	201,344	U.S. Department of Transportation	HR 3-62	Natl Acad of Science
20	I	74,987	U.S. Department of Transportation	HR17-25	Natl Acad of Science
20	I	60,846	U.S. Department of Transportation	HR3-67	Natl Acad of Science
20	I	68,139	U.S. Department of Transportation	DTNH22-01-H-052	Nat'l Assoc St EMS
20	I	40,710	U.S. Department of Transportation	N/A	Natl Safety Council
20	I	4,552	U.S. Department of Transportation	8054-01	Sprinkle Consulting
20	I	1,444	U.S. Department of Transportation	N/A	Texas A & M Rsch Fdn
20	I	599	U.S. Department of Transportation	N/A	Transanalytics
20	I	1,972	U.S. Department of Transportation	R01-2516076/DTR	Univ of Tennessee
20	I	9	U.S. Department of Transportation	02-UNCCH-R-S3	Univ of Tennessee
20	I	8,877	U.S. Department of Transportation	DTRS99-G-0004	Univ of Tennessee
20	I	-1,300	U.S. Department of Transportation	R01-2514-21/DTR	Univ Tennessee/Knoxv
20	I	-68	U.S. Department of Transportation	00-UNCCH-R-S2/D	Univ Tennessee/Knoxv
20	I	-68	U.S. Department of Transportation	00-UNCCH-R-S1/D	Univ Tennessee/Knoxv
43	D	2,859,648	National Aeronautics and Space Administration		
43	I	155,814	National Aeronautics and Space Administration	5-36276	Dartmouth College
43	I	-5,202	National Aeronautics and Space Administration	N/A	Dynamac Corporation
43	I	21,913	National Aeronautics and Space Administration	PO#21179	Marine Biological La
43	I	893,887	National Aeronautics and Space Administration	00000534	Princeton Univ
43	I	11,393	National Aeronautics and Space Administration	GO3-4081B	Smithsonian Astrophy
43	I	2,980	National Aeronautics and Space Administration	GO-09147.05-A	Space Telescope Sci
43	I	9,183	National Aeronautics and Space Administration	HST-ED-90260.01	Space Telescope Sci

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43	I	222	National Aeronautics and Space Administration	HST-AR-08734.01	Space Telescope Sci
43.001	I	8,996	Aerospace Education Services Program	5-36969	Dartmouth College
43.002	I	4,322	Technology Transfer	437-7033-204200	Clemson University
43.002	I	246,606	Technology Transfer	072402/535842	Univ of Rhode Island
45	D	114,850	National Foundation on the Arts and the Humanities		
45.024	D	63,146	Promotion of the Arts - Grants to Organizations and Individuals		
45.149	D	49,921	Promotion of the Humanities - Division of Preservation and Access		
45.160	D	19,921	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	54,384	Promotion of the Humanities - Research		
45.301	D	20,066	Museum for America Grants		
45.312	I	25,568	National Leadership Grants	02-239	Univ of Ill - Champaign
47	D	2,370,500	National Science Foundation		
47	I	49,620	National Science Foundation	775/4765	Inst Ecosystem Studi
47	I	-5	National Science Foundation	LU 427-519	Lehigh Univ
47	I	10,172	National Science Foundation	R38719-73900004	Rice University
47	I	9,630	National Science Foundation	N/A	Rice University
47	I	20,128	National Science Foundation	5-22642	Univ Mass/Amherst
47	I	83,346	National Science Foundation	N/A	Univ of Alabama - Birm
47	I	4,658	National Science Foundation	5607.02.62	Univ of Chicago
47	I	-1,546	National Science Foundation	DBI-9975808/C-5	Univ of Missouri
47	I	1	National Science Foundation	5-39185-88	Univ of Utah
47	I	-7,743	National Science Foundation	97-E-3	Univ of Utah
47	I	53,417	National Science Foundation	A100178	Woods Hole Ocea Inst
47.041	D	1,139,769	Engineering Grants		
47.041	I	567	Engineering Grants	02-093	Arizona State Univ
47.041	I	46,833	Engineering Grants	PO#RF00946953/7	Ohio State U Res Fdn
47.049	D	6,851,776	Mathematical and Physical Sciences		
47.049	I	276,606	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.050	D	1,367,794	Geosciences		
47.050	I	2,052	Geosciences	PO# T301A12	Joint Oceangphc Inst
47.050	I	4,464	Geosciences	010535-01	Univ Calif - Davis
47.050	I	12	Geosciences	S0123727	Univ Calif - Santa Cru
47.070	D	2,869,898	Computer and Information Science and Engineering		
47.070	I	229,896	Computer and Information Science and Engineering	1219-26215	Brown Univ
47.070	I	339,953	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke Univ
47.070	I	32,310	Computer and Information Science and Engineering	04-SC-NSF-1033	Duke University
47.070	I	2,890	Computer and Information Science and Engineering	824	Univ of Ill Champaign

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47.070	I	173	Computer and Information Science and Engineering	788	Univ of Ill - Urbana C
47.070	I	42,602	Computer and Information Science and Engineering	OR11000-01.01	Univ Tennessee/Knoxv
47.074	D	4,385,735	Biological Sciences		
47.074	I	108,208	Biological Sciences	01-02	B Thompson Ins Plant
47.074	I	23,580	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	7,119	Biological Sciences	02-0285	Univ Louisiana @ Laf
47.074	I	58,843	Biological Sciences	FY2003-028	Univ of Kansas
47.074	I	48,423	Biological Sciences	G001594-001	Washington St Univ
47.075	D	1,571,624	Social, Behavioral, and Economic Sciences		
47.076	D	1,838,921	Education and Human Resources		
47.076	I	48,812	Education and Human Resources	PM105603	Michigan St Univ
47.076	I	86,409	Education and Human Resources	6126902	Michigan St Univ
47.076	I	9,198	Education and Human Resources	UTA02-118	Univ of Texas - Austin
47.078	D	95,949	Polar Programs		
59	D	51,848	Small Business Administration		
59.037	D	2,421,994	Small Business Development Center		
64	D	19,453	U.S. Department of Veterans Affairs		
64	I	7,916	U.S. Department of Veterans Affairs	4-44U-8244	RTI
66	D	1,519,547	Environmental Protection Agency		
66	I	18	Environmental Protection Agency	491	AWWA Research Fdn
66	I	200,611	Environmental Protection Agency	2579	AWWA Research Fdn
66	I	425,704	Environmental Protection Agency	2666/2741	AWWA Research Fdn
66	I	194	Environmental Protection Agency	PO# 151877	Battelle
66	I	50,880	Environmental Protection Agency	68-D-00-265/WA	E H Pechan & Assoc
66	I	60,062	Environmental Protection Agency	N/A	Emory University
66	I	25,911	Environmental Protection Agency	23BL00031	ICF Inc
66	I	52,269	Environmental Protection Agency	211-99-012	IT Corporation
66	I	8,976	Environmental Protection Agency	2003-1200	Univ Calif - Irvine
66.500	D	5,265,639	Environmental Protection - Consolidated Research		
66.500	I	77,608	Environmental Protection - Consolidated Research	02-SC-EPA-1023	Duke Univ
66.500	I	-927	Environmental Protection - Consolidated Research	N/A	Penn State Univ
66.501	D	-12,300	Air Pollution Control Research		
66.509	D	38,775	Science To Achieve Results (STAR) Program		
66.606	D	284,312	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	3,507	Surveys, Studies, Investigations and Special Purpose Grants	PO#508690	New Mexico Tech
66.606	I	-106	Surveys, Studies, Investigations and Special Purpose Grants	8-34011-7840	Univ of NM Albuquerque
66.607	D	1,110,241	Training and Fellowships for the Environmental Protection Agency		

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81	D	1,691,297	U.S. Department of Energy		
81	I	3,276	U.S. Department of Energy	4B-00441	Argonne Nat'l Labs
81	I	27,741	U.S. Department of Energy	02-SC-DOE-1010	Duke Univ
81	I	221,418	U.S. Department of Energy	ADJ-2-30630-09/	Nat Rnl Enrg Lab/MRI
81	I	1,979	U.S. Department of Energy	N/A	Rice University
81	I	9,280	U.S. Department of Energy	N/A	U Cal Lawrence Liver
81	I	48,542	U.S. Department of Energy	B532684	U Cal Lawrence Liver
81	I	144,069	U.S. Department of Energy	6505094	Univ Calif - Berkeley
81	I	38,299	U.S. Department of Energy	B520717	Univ of California
81	I	180,522	U.S. Department of Energy	B519834	Univ of California
81	I	18	U.S. Department of Energy	1F-01930	Univ of Chicago
81	I	24,165	U.S. Department of Energy	N/A	Univ of Ill Champaign
81	I	62,849	U.S. Department of Energy	4000016791	UT - Battelle/ORNL
81	I	54,692	U.S. Department of Energy	4000018979	UT - Battelle/ORNL
81.049	D	492,237	Office of Science Financial Assistance Program		
81.049	I	260,786	Office of Science Financial Assistance Program	03-SC-DOE-1017	Duke University
81.059	I	18,404	Clearinghouse for Community Energy Efficiency	02-11-059	Univ of Mississippi
81.087	D	8,876	Renewable Energy Research and Development		
83	D	14,503	Federal Emergency Management Agency		
83	I	90,876	Federal Emergency Management Agency	68469	URS Corp
84	D	3,356,025	U.S. Department of Education		
84	I	9,257	U.S. Department of Education	343-0021/DS582	Duke Univ Med Ctr
84	I	136,469	U.S. Department of Education	N/A	Nat Brd Profes Teach
84	I	134,896	U.S. Department of Education	51-000244	SRI International
84	I	32,648	U.S. Department of Education	N/A	Wake Co Pub Sch Syst
84	I	593,686	U.S. Department of Education	ED-01-CO-0120	Westat
84	I	56,771	U.S. Department of Education	N/A	Yale University
84.007	D	644,322	Federal Supplemental Educational Opportunity Grants		
84.015	D	1,050,742	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies		
84.015	I	217,308	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	03-SC-DED-1044	Duke Univ
84.015	I	64,307	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1041	Duke Univ
84.015	I	42,639	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	00-SC-DED-1040	Duke Univ

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84.015	I	69,526	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	04-SC-DED-1010	Duke University
84.017	D	75,054	International Research and Studies		
84.022	D	109,299	Overseas - Doctoral Dissertation		
84.024	D	-4,199	Early Education for Children with Disabilities		
84.029	D	17,066	Special Education - Personnel Development and Parent Training		
84.033	D	2,392,874	Federal Work-Study Program		
84.038	D	30,268,441	Federal Perkins Loan Program - Federal Capital Contributions		
84.047	D	406,643	TRIO - Upward Bound		
84.063	D	6,121,402	Federal Pell Grant Program		
84.116	D	318,125	Fund for the Improvement of Postsecondary Education		
84.116	I	4,783	Fund for the Improvement of Postsecondary Education	4600482841	Baylor Col Med
84.116	I	2,487	Fund for the Improvement of Postsecondary Education	C00001253-1	Univ of Mo Columbia
84.129	D	26,391	Rehabilitation Long-Term Training		
84.133	D	219,554	National Institute on Disability and Rehabilitation Research		
84.170	D	169,503	Javits Fellowships		
84.184	D	1,098	Safe and Drug-Free Schools and Communities - National Programs		
84.195	D	308,306	Bilingual Education - Professional Development		
84.200	D	247,191	Graduate Assistance in Areas of National Need		
84.206	D	183,812	Javits Gifted and Talented Students Education Grant Program		
84.220	D	312,588	Centers for International Business Education		
84.229	I	120,847	Language Resource Centers	03-SC-DED-1014	Duke Univ
84.229	I	-973	Language Resource Centers	00-SC-DED-1002	Duke Univ
84.288	D	160,763	Bilingual Education - Program Development and Implementation Grants		
84.303	D	-18,503	Technology Innovation Challenge Grants		
84.305	D	631,767	Education Research, Development and Dissemination		
84.307	D	2,387,097	National Institute on Early Childhood Development and Education		
84.324	D	1,109,463	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities		
84.324	I	120,398	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	PO#10209-0139	Indiana Univ
84.324	I	61,981	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	51-000476	SRI International
84.324	I	15	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	050902	Univ Conn Hlth Ctr
84.324	I	35,435	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	030524	Univ Conn Hlth Ctr

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84.324	I	5,785	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	03-0759	Univ of Connecticut
84.325	D	1,491,945	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.335	D	41,315	Child Care Access Means Parents in School		
84.349	D	202,986	Early Childhood Educator Professional Development		
84.349	I	189,961	Early Childhood Educator Professional Development	331060	Nova Southeast Univ
89.003	D	82,876	National Historical Publications and Records Grants		
93	D	21,031,326	U.S. Department of Health and Human Services		
93	I	35,029	U.S. Department of Health and Human Services	TFED29-117	6671P Foundation
93	I	129,004	U.S. Department of Health and Human Services	N/A	Academyhealth
93	I	10,335	U.S. Department of Health and Human Services	9-526-3878	Albert Einstein Coll
93	I	98,532	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	474,891	U.S. Department of Health and Human Services	CA80098-S1	Amer Coll Radiology
93	I	7,675	U.S. Department of Health and Human Services	N/A	American Cancer Soc
93	I	-15	U.S. Department of Health and Human Services	R43 DK59698	Arteccl Sciences, In
93	I	351,210	U.S. Department of Health and Human Services	TS-0768	Assc Teachrs Prev Md
93	I	-1,624	U.S. Department of Health and Human Services	TS 323-15/16	Assc Teachrs Prev Md
93	I	-22	U.S. Department of Health and Human Services	N/A	Assc Teachrs Prev Md
93	I	24	U.S. Department of Health and Human Services	N/A	Assoc Amer Med Colle
93	I	95,718	U.S. Department of Health and Human Services	A1011-21/21	Assoc Sch Pub Health
93	I	950,624	U.S. Department of Health and Human Services	A1011-21/22	Assoc Sch Pub Health
93	I	17,288	U.S. Department of Health and Human Services	D3302-23/23	Assoc Sch Pub Health
93	I	4,699	U.S. Department of Health and Human Services	H3323-07/07	Assoc Sch Pub Health
93	I	39,282	U.S. Department of Health and Human Services	S0068-16/20/P19	Assoc Sch Pub Health
93	I	-9,597	U.S. Department of Health and Human Services	S0805-18/20	Assoc Sch Pub Health
93	I	31	U.S. Department of Health and Human Services	S0807-18/20	Assoc Sch Pub Health
93	I	-343	U.S. Department of Health and Human Services	S1099-19/21	Assoc Sch Pub Health
93	I	148	U.S. Department of Health and Human Services	S1217-19/19	Assoc Sch Pub Health
93	I	78,475	U.S. Department of Health and Human Services	S1217-19/21	Assoc Sch Pub Health
93	I	5,083	U.S. Department of Health and Human Services	S1539-20/21	Assoc Sch Pub Health
93	I	-8	U.S. Department of Health and Human Services	S1713-21/21	Assoc Sch Pub Health
93	I	145,978	U.S. Department of Health and Human Services	S1727-21/22	Assoc Sch Pub Health
93	I	126,278	U.S. Department of Health and Human Services	S1733-21/21	Assoc Sch Pub Health
93	I	-24,500	U.S. Department of Health and Human Services	S1734-21/21	Assoc Sch Pub Health
93	I	282,380	U.S. Department of Health and Human Services	S1734-21/22	Assoc Sch Pub Health
93	I	490,431	U.S. Department of Health and Human Services	S1734-21/23	Assoc Sch Pub Health

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93	I	90	U.S. Department of Health and Human Services	S1930-21/21	Assoc Sch Pub Health
93	I	-5,906	U.S. Department of Health and Human Services	S1935-21/21	Assoc Sch Pub Health
93	I	196,102	U.S. Department of Health and Human Services	S1935-21/22	Assoc Sch Pub Health
93	I	205,061	U.S. Department of Health and Human Services	S1935-21/23	Assoc Sch Pub Health
93	I	183,248	U.S. Department of Health and Human Services	S1938-21/22	Assoc Sch Pub Health
93	I	347,221	U.S. Department of Health and Human Services	S1938-21/23	Assoc Sch Pub Health
93	I	137,752	U.S. Department of Health and Human Services	S1958-21/22	Assoc Sch Pub Health
93	I	310,981	U.S. Department of Health and Human Services	S1958-21/23	Assoc Sch Pub Health
93	I	24,612	U.S. Department of Health and Human Services	S2224-22/22	Assoc Sch Pub Health
93	I	43,821	U.S. Department of Health and Human Services	S2233-22/22	Assoc Sch Pub Health
93	I	125,230	U.S. Department of Health and Human Services	S2233-22/23	Assoc Sch Pub Health
93	I	11,780	U.S. Department of Health and Human Services	S2237-22/22	Assoc Sch Pub Health
93	I	3	U.S. Department of Health and Human Services	S2803-22/22	Assoc Sch Pub Health
93	I	7,648	U.S. Department of Health and Human Services	S2804-22/22	Assoc Sch Pub Health
93	I	34,930	U.S. Department of Health and Human Services	S3244-23/23	Assoc Sch Pub Health
93	I	162,026	U.S. Department of Health and Human Services	S3253-23/23	Assoc Sch Pub Health
93	I	63,321	U.S. Department of Health and Human Services	N/A	Atlanta Rsch Edu Fdn
93	I	34,657	U.S. Department of Health and Human Services	N/A	AXIO Research Corp
93	I	-3,472	U.S. Department of Health and Human Services	2-R01-DK48028-0	Barnes-Jewish Hosp
93	I	-33	U.S. Department of Health and Human Services	PO#168880TASK A	Battelle
93	I	10,462	U.S. Department of Health and Human Services	PO#168880TASK B	Battelle
93	I	49,514	U.S. Department of Health and Human Services	P.O.160807	Battelle, Inc
93	I	16,604	U.S. Department of Health and Human Services	BRC-1108-41	Bioreliance Corp
93	I	51	U.S. Department of Health and Human Services	MC-317170-D-JW	Boston University
93	I	-48,706	U.S. Department of Health and Human Services	MC-418607-D-JW	Boston University
93	I	5,210	U.S. Department of Health and Human Services	N/A	CALGB/Univ Chicago
93	I	26,761	U.S. Department of Health and Human Services	MMVT-IIIP-47	Cancervax
93	I	9,358	U.S. Department of Health and Human Services	MMVT-IV-47	Cancervax
93	I	137,821	U.S. Department of Health and Human Services	N/A	Center Line Prod
93	I	147,743	U.S. Department of Health and Human Services	N/A	Chatham Research
93	I	5,092	U.S. Department of Health and Human Services	PO #F392080	Children's Hosp/Bost
93	I	22,023	U.S. Department of Health and Human Services	PO# 0000038202	Children's Hosp/Bost
93	I	7,875	U.S. Department of Health and Human Services	PO# 0000056572	Children's Hosp/Bost
93	I	27,946	U.S. Department of Health and Human Services	662-91193183	Chldrns Hosp Rsch Ct
93	I	95,564	U.S. Department of Health and Human Services	UNC-2001-02	CODA, Inc
93	I	4,758	U.S. Department of Health and Human Services	UNC-2001-01	CODA, Inc
93	I	763	U.S. Department of Health and Human Services	R01-DK49368	Columbia Hosp/CHMCD

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93	I	50	U.S. Department of Health and Human Services	N/A	Columbia Univ
93	I	51,446	U.S. Department of Health and Human Services	N/A	Courtesy Assoc
93	I	11,301	U.S. Department of Health and Human Services	N/A	Darpharma, Inc
93	I	3,878	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93	I	-10,285	U.S. Department of Health and Human Services	N/A	Dartmouth College
93	I	24,181	U.S. Department of Health and Human Services	5-30621	Dartmouth College
93	I	73,074	U.S. Department of Health and Human Services	5-30625	Dartmouth College
93	I	144,330	U.S. Department of Health and Human Services	JA-OECD-01-0005	DC Dept Hmn Ser - OECD
93	I	19,100	U.S. Department of Health and Human Services	SPS# 101834	Duke Clinical Rsch
93	I	957	U.S. Department of Health and Human Services	N/A	Duke Clinical Rsch
93	I	28,993	U.S. Department of Health and Human Services	303-2532/DS552	Duke Univ
93	I	-10,154	U.S. Department of Health and Human Services	303-9691/DS561	Duke Univ
93	I	7,323	U.S. Department of Health and Human Services	303-9706/DS561	Duke Univ
93	I	-624	U.S. Department of Health and Human Services	303-9140/DS561	Duke Univ
93	I	163,045	U.S. Department of Health and Human Services	303-2178/DS754	Duke Univ
93	I	29,810	U.S. Department of Health and Human Services	303-2067/DS798	Duke Univ
93	I	38,362	U.S. Department of Health and Human Services	303-2127/DS811	Duke Univ
93	I	27,913	U.S. Department of Health and Human Services	N/A	Duke Univ
93	I	35,195	U.S. Department of Health and Human Services	117161	Duke Univ
93	I	12,134	U.S. Department of Health and Human Services	303-6383/DS568	Duke Univ
93	I	6,513	U.S. Department of Health and Human Services	303-7355/DS604	Duke Univ
93	I	74,739	U.S. Department of Health and Human Services	N/A	Duke Univ Med Ctr
93	I	-2,039	U.S. Department of Health and Human Services	383-0313/DS750	Duke Univ Med Ctr
93	I	22,798	U.S. Department of Health and Human Services	383-0315/DS750	Duke Univ Med Ctr
93	I	34,907	U.S. Department of Health and Human Services	353-7190/DS656	Duke Univ Med Ctr
93	I	157,890	U.S. Department of Health and Human Services	303-6126	Duke Univ Med Ctr
93	I	98,812	U.S. Department of Health and Human Services	303-6083	Duke Univ Med Ctr
93	I	235,318	U.S. Department of Health and Human Services	303-6085	Duke Univ Med Ctr
93	I	30,003	U.S. Department of Health and Human Services	3835282	Duke Univ Med Ctr
93	I	25,162	U.S. Department of Health and Human Services	303-9536/DS561	Duke University
93	I	88,016	U.S. Department of Health and Human Services	303.7374.73870	Duke University
93	I	46,077	U.S. Department of Health and Human Services	N/A	Duke University
93	I	1,500	U.S. Department of Health and Human Services	117161	Duke University
93	I	74,777	U.S. Department of Health and Human Services	N/A	Emory University
93	I	6,950	U.S. Department of Health and Human Services	N/A	Encelle, Inc
93	I	29,176	U.S. Department of Health and Human Services	630-4	Family Health Intl
93	I	31,158	U.S. Department of Health and Human Services	9368	Family Health Intl

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93	I	38,625	U.S. Department of Health and Human Services	N/A	Family Violence & Ra
93	I	4,008	U.S. Department of Health and Human Services	3011/U10-CA1353	Fdn Children's Oncol
93	I	74,944	U.S. Department of Health and Human Services	12-ALA11-01	Georgia State Univ
93	I	87,669	U.S. Department of Health and Human Services	N/A	Gynecologic Oncology
93	I	93,697	U.S. Department of Health and Human Services	03-006	Health Sys Res, Inc
93	I	84,368	U.S. Department of Health and Human Services	03-010	Hlth Sys Rsch Inc
93	I	29,584	U.S. Department of Health and Human Services	UNC 3634-03/02	Hosp Joint Diseases
93	I	74,350	U.S. Department of Health and Human Services	5-R01-AR46505-0	Hosp Special Surgery
93	I	147,798	U.S. Department of Health and Human Services	23BL00150	ICF Consulting
93	I	31,930	U.S. Department of Health and Human Services	PO #39304-0038	Indiana Univ
93	I	950	U.S. Department of Health and Human Services	N/A	Inotek Corporation
93	I	3,443	U.S. Department of Health and Human Services	00-01	Inotek Corporation
93	I	8,279	U.S. Department of Health and Human Services	N/A	Intellitools Inc
93	I	123,845	U.S. Department of Health and Human Services	430-78-02	Iowa State Univ
93	I	349,257	U.S. Department of Health and Human Services	N01-HC-95170	Jackson State Univ
93	I	22,435	U.S. Department of Health and Human Services	EY11751	Jaeb Ctr For Hlth Re
93	I	1,202	U.S. Department of Health and Human Services	N/A	Jaeb Ctr For Hlth Re
93	I	40,550	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins Univ
93	I	10,074	U.S. Department of Health and Human Services	37174	Johns Hopkins Univ
93	I	81,558	U.S. Department of Health and Human Services	N/A	Johns Hopkins Univ
93	I	47,051	U.S. Department of Health and Human Services	PO# 8210-25320	Johns Hopkins Univ
93	I	8,420	U.S. Department of Health and Human Services	PO# 8209-19137-	Johns Hopkins Univ
93	I	55,692	U.S. Department of Health and Human Services	PO #8111-68638-	Johns Hopkins Univ
93	I	63,647	U.S. Department of Health and Human Services	5-R01-NS041483-	Karolinska Inst.
93	I	37,465	U.S. Department of Health and Human Services	N/A	Lambada Technologies
93	I	173,968	U.S. Department of Health and Human Services	5710001391	MA Insti Technology
93	I	8,261	U.S. Department of Health and Human Services	N/A	Maryland Med Res Ins
93	I	1,416	U.S. Department of Health and Human Services	N/A	McLean Hospital
93	I	39,076	U.S. Department of Health and Human Services	N2000-12	Medical College Ohio
93	I	1,689	U.S. Department of Health and Human Services	N2000-13	Medical College Ohio
93	I	8,287	U.S. Department of Health and Human Services	PO# 1104	MI - Corporation
93	I	24,365	U.S. Department of Health and Human Services	N/A	Mt Sinai Sch Of Med
93	I	3,737	U.S. Department of Health and Human Services	N/A	NACCHO
93	I	-11,546	U.S. Department of Health and Human Services	01H056077	Nat'l Assoc St EMS
93	I	2,296	U.S. Department of Health and Human Services	9619U10-CA1353	Natl Chldhd Cncr Fdn
93	I	8,197	U.S. Department of Health and Human Services	11441	Natl Chldhd Cncr Fdn
93	I	35,201	U.S. Department of Health and Human Services	98543-1067	Natl Chldhd Cncr Fdn

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93	I	10,318	U.S. Department of Health and Human Services	N/A	Natural Pharmacia In
93	I	181	U.S. Department of Health and Human Services	N/A	New Hanover Reg Med
93	I	23,344	U.S. Department of Health and Human Services	N/A	New York University
93	I	2,082	U.S. Department of Health and Human Services	N/A	NPI Inc
93	I	96,123	U.S. Department of Health and Human Services	N/A	Oak Ridge Inst Scien
93	I	16,736	U.S. Department of Health and Human Services	7-6295 Release	Oak Ridge Inst Scien
93	I	33	U.S. Department of Health and Human Services	496381	Pacific Inst Resch
93	I	80,790	U.S. Department of Health and Human Services	N/A	Pan Lutheran Ministr
93	I	395,316	U.S. Department of Health and Human Services	710-7515	Rhode Island Hospital
93	I	168,882	U.S. Department of Health and Human Services	N/A	Rhode Island Hospital
93	I	27,507	U.S. Department of Health and Human Services	13-46U-7147	RTI
93	I	83,605	U.S. Department of Health and Human Services	1-44U-6919	RTI
93	I	99,729	U.S. Department of Health and Human Services	1-44U-8244	RTI
93	I	40,730	U.S. Department of Health and Human Services	1-46U-8452/290-	RTI
93	I	7,597	U.S. Department of Health and Human Services	1-48U-7901	RTI
93	I	96,731	U.S. Department of Health and Human Services	1-51U-7778/HD33	RTI
93	I	33,029	U.S. Department of Health and Human Services	1-51U-8930	RTI
93	I	58	U.S. Department of Health and Human Services	2-46U-6703	RTI
93	I	414,451	U.S. Department of Health and Human Services	2-52U-7049	RTI
93	I	234,390	U.S. Department of Health and Human Services	290-02-0016	RTI
93	I	86,101	U.S. Department of Health and Human Services	3-46U-7578	RTI
93	I	-3,952	U.S. Department of Health and Human Services	4-44U-7897	RTI
93	I	44,128	U.S. Department of Health and Human Services	5-51U-8643	RTI
93	I	116,913	U.S. Department of Health and Human Services	9-51U-7171	RTI
93	I	87,689	U.S. Department of Health and Human Services	N/A	RTI
93	I	4,104	U.S. Department of Health and Human Services	PO# 00089949S	RTI
93	I	119,410	U.S. Department of Health and Human Services	1431	Rutgers
93	I	65,156	U.S. Department of Health and Human Services	N/A	Science Appli Int'l
93	I	-6,761	U.S. Department of Health and Human Services	5-72125	Scripps Resch Inst
93	I	-845	U.S. Department of Health and Human Services	5-72229	Scripps Resch Inst
93	I	87,867	U.S. Department of Health and Human Services	5-72320	Scripps Resch Inst
93	I	78,489	U.S. Department of Health and Human Services	N/A	Sloan-Kettering Inst
93	I	400,562	U.S. Department of Health and Human Services	N/A	St Louis Univ
93	I	71,146	U.S. Department of Health and Human Services	N/A	State & Terr Injury
93	I	38	U.S. Department of Health and Human Services	C20113240	State of Alabama/DPH
93	I	176,176	U.S. Department of Health and Human Services	N/A	Tanglewood Rsrch Inc
93	I	37,990	U.S. Department of Health and Human Services	N/A	Tulane University

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93	I	32,304	U.S. Department of Health and Human Services	N/A	U Med & Dentstry NJ
93	I	-794	U.S. Department of Health and Human Services	R01-CA82525	Univ Cincinnati
93	I	53,804	U.S. Department of Health and Human Services	2-5-80344/PO# 0	Univ Colorado Hlth
93	I	9,411	U.S. Department of Health and Human Services	2-5-80021	Univ Colorado Hlth
93	I	16,265	U.S. Department of Health and Human Services	CG0205	Univ MD - Baltimore
93	I	2,961	U.S. Department of Health and Human Services	CG0227-FY02	Univ MD - Baltimore
93	I	118,886	U.S. Department of Health and Human Services	N/A	Univ of Alabama
93	I	2,991	U.S. Department of Health and Human Services	N/A	Univ of Alabama - Birm
93	I	37,674	U.S. Department of Health and Human Services	N/A	Univ of California
93	I	-1,163	U.S. Department of Health and Human Services	5-23345/U10CA37	Univ of Chicago
93	I	5,666	U.S. Department of Health and Human Services	N/A	Univ of Florida
93	I	55,717	U.S. Department of Health and Human Services	PO #Z655864	Univ of Hawaii
93	I	28,428	U.S. Department of Health and Human Services	R01AR47711-01/S	Univ of Maryland
93	I	36,156	U.S. Department of Health and Human Services	PO#S01250	Univ of Maryland
93	I	302,920	U.S. Department of Health and Human Services	S01212	Univ of Maryland
93	I	665	U.S. Department of Health and Human Services	N/A	Univ of Memphis
93	I	15,169	U.S. Department of Health and Human Services	PO#3000378074	Univ of Michigan
93	I	5,495	U.S. Department of Health and Human Services	PO#S6526012105	Univ of Minnesota
93	I	43,899	U.S. Department of Health and Human Services	PO#6636375204	Univ of Minnesota
93	I	-62	U.S. Department of Health and Human Services	B6367251102	Univ of Minnesota
93	I	15,280	U.S. Department of Health and Human Services	B6367251103	Univ of Minnesota
93	I	33,709	U.S. Department of Health and Human Services	M4926063101	Univ of Minnesota
93	I	141,229	U.S. Department of Health and Human Services	S6656567101	Univ of Minnesota
93	I	9,205	U.S. Department of Health and Human Services	5-35123/PO#8622	Univ of Pennsylvania
93	I	84,869	U.S. Department of Health and Human Services	PO# 0000121430	Univ of Utah
93	I	-398	U.S. Department of Health and Human Services	115130	Univ of Virginia
93	I	5,026	U.S. Department of Health and Human Services	115129	Univ of Virginia
93	I	88,395	U.S. Department of Health and Human Services	GC10825	Univ of Virginia
93	I	193,571	U.S. Department of Health and Human Services	GC10988.119471	Univ of Virginia
93	I	261,324	U.S. Department of Health and Human Services	GC10988.119477	Univ of Virginia
93	I	1,320	U.S. Department of Health and Human Services	5-24898	Univ of Virginia
93	I	113	U.S. Department of Health and Human Services	GC10357-114037	Univ of Virginia
93	I	-16,380	U.S. Department of Health and Human Services	GC10817-117139	Univ of Virginia
93	I	113,126	U.S. Department of Health and Human Services	P844060	Univ Wisconsin
93	I	8,388	U.S. Department of Health and Human Services	N/A	Universidad Metropol
93	I	2,329	U.S. Department of Health and Human Services	SH184X	University of Bath
93	I	633	U.S. Department of Health and Human Services	GMO-000924/GM62	UT Southwest Med Ctr

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93	I	12,365	U.S. Department of Health and Human Services	GMO-010137	UT Southwest Med Ctr
93	I	4,818	U.S. Department of Health and Human Services	GMO-010138	UT Southwest Med Ctr
93	I	219,296	U.S. Department of Health and Human Services	GMO010108/N01MH	UT Southwest Med Ctr
93	I	125,901	U.S. Department of Health and Human Services	N/A	Wake F Univ Sch Med
93	I	51,665	U.S. Department of Health and Human Services	N/A	Wits Health Consorti
93.103	D	64,213	Food and Drug Administration - Research		
93.107	D	944,620	Model State-Supported Area Health Education Centers		
93.110	D	2,535,655	Maternal and Child Health Federal Consolidated Programs		
93.110	I	70,226	Maternal and Child Health Federal Consolidated Programs	VUMC CA #9935	Vanderbilt U Med C
93.110	I	4,793	Maternal and Child Health Federal Consolidated Programs	MC00022	Wake F Univ Sch Med
93.113	D	4,236,841	Biological Response to Environmental Health Hazards		
93.113	I	35,827	Biological Response to Environmental Health Hazards	303-9238/DS627	Duke Univ Med Ctr
93.113	I	15,587	Biological Response to Environmental Health Hazards	03-025	Univ Texas Med Branc
93.114	D	1,816,384	Applied Toxicological Research and Testing		
93.115	D	711,494	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.115	I	-970	Biometry and Risk Estimation - Health Risks from Environmental Exposures	N/A	Penn State Univ
93.115	I	-1,228	Biometry and Risk Estimation - Health Risks from Environmental Exposures	262302	Univ Conn Hlth Ctr
93.115	I	9,952	Biometry and Risk Estimation - Health Risks from Environmental Exposures	365504	Univ of Connecticut
93.117	D	181,995	Grants for Preventive Medicine		
93.121	D	8,590,493	Oral Diseases and Disorders Research		
93.121	I	-9,695	Oral Diseases and Disorders Research	1018759/1/22235	Research Fdn of SUNY
93.121	I	-22,326	Oral Diseases and Disorders Research	PO# R148526	Research Fdn of SUNY
93.121	I	492,166	Oral Diseases and Disorders Research	R213888	Research Fdn of SUNY
93.121	I	89,853	Oral Diseases and Disorders Research	R213891	Research Fdn of SUNY
93.121	I	169,461	Oral Diseases and Disorders Research	R213894	Research Fdn of SUNY
93.121	I	15,424	Oral Diseases and Disorders Research	PO# R148486	Research Fdn of SUNY
93.121	I	509	Oral Diseases and Disorders Research	1025435/1/25379	Research Fdn of SUNY
93.121	I	49,774	Oral Diseases and Disorders Research	PO# R150926	Research Fdn of SUNY
93.121	I	33,352	Oral Diseases and Disorders Research	2963SC	Univ Calif - San Franc
93.121	I	83,372	Oral Diseases and Disorders Research	PO# 1223280	Univ of Pennsylvania
93.121	I	36,985	Oral Diseases and Disorders Research	540269-A	Univ of Pennsylvania
93.121	I	-11,458	Oral Diseases and Disorders Research	DE13546	Univ of Wash - Seattle
93.121	I	102,628	Oral Diseases and Disorders Research	524544	Univ of Wash - Seattle
93.135	D	3,852,172	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	19,362	Centers for Research and Demonstration for Health Promotion and Disease Prevention	6405-0224-01-B	Univ of So Florida
93.135	I	46	Centers for Research and Demonstration for Health Promotion and Disease Prevention	02-021-UNC	West Virginia Univ
93.135	I	12,778	Centers for Research and Demonstration for Health Promotion and Disease Prevention	94-593-UNC	West Virginia Univ

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93.135	I	92,752	Centers for Research and Demonstration for Health Promotion and Disease Prevention	N/A	Yale-Griffin Prev
93.136	D	1,914,160	Injury Prevention and Control Research and State and Community Based Programs		
93.153	I	4,241	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	389-5061/DS442	Duke Univ Med Ctr
93.153	I	9,925	Coordinated Services and Access to Research for Women, Infants, Children, and Youth	389-5063/DS442	Duke Univ Med Ctr
93.155	D	964,786	Rural Health Research Centers		
93.157	D	534,794	Centers of Excellence		
93.172	D	1,348,318	Human Genome Research		
93.173	D	2,045,223	Research Related to Deafness and Communication Disorders		
93.173	I	-319	Research Related to Deafness and Communication Disorders	PO#8910-16097-X	Johns Hopkins Univ
93.173	I	127,443	Research Related to Deafness and Communication Disorders	PO#8206-00385-X	Johns Hopkins Univ
93.184	D	164,667	Disabilities Prevention		
93.186	D	278,088	National Research Services Awards		
93.191	D	193,870	Allied Health Special Projects		
93.192	D	180,360	Quentin N. Burdick Programs for Rural Interdisciplinary Training		
93.213	D	1,171,915	Research and Training in Complementary and Alternative Medicine		
93.213	I	42,456	Research and Training in Complementary and Alternative Medicine	664642	Univ of Miami
93.217	D	107,729	Family Planning - Services		
93.225	D	366,990	National Research Service Awards - Health Services Research Training		
93.226	D	2,107,026	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	9,598	Research on Healthcare Costs, Quality and Outcomes	N/A	Kaiser Fdn Res Insti
93.226	I	52,043	Research on Healthcare Costs, Quality and Outcomes	N/A	Nat Init Chld Hlthcr
93.226	I	66,492	Research on Healthcare Costs, Quality and Outcomes	002	Shaw University
93.226	I	49,901	Research on Healthcare Costs, Quality and Outcomes	F007649	Univ of Michigan
93.230	I	4,603	Consolidated Knowledge Development and Application (KD & A) Program	03-SC-SAMHSA-10	Duke Univ
93.230	I	152,591	Consolidated Knowledge Development and Application (KD & A) Program	N/A	Pan Lutheran Ministr
93.230	I	1,544	Consolidated Knowledge Development and Application (KD & A) Program	160-4551-00#3	Policy Resrch Assoc
93.230	I	247,698	Consolidated Knowledge Development and Application (KD & A) Program	160-4551-00#5	Policy Resrch Assoc
93.236	D	74,233	Grants for Dental Public Health Residency Training		
93.238	D	135,012	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		
93.241	D	112,005	State Rural Hospital Flexibility Program		
93.242	D	11,985,003	Mental Health Research Grants		
93.242	I	16,791	Mental Health Research Grants	465152	Albany Med College
93.242	I	-135	Mental Health Research Grants	N/A	Columbia Univ
93.242	I	51,237	Mental Health Research Grants	PO#540688	Columbia Univ
93.242	I	31,459	Mental Health Research Grants	01-SC-NIH-1016	Duke Univ
93.242	I	22,656	Mental Health Research Grants	303-7424/DS803	Duke Univ

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93.242	I	24,688	Mental Health Research Grants	303-7231/DS805	Duke Univ
93.242	I	6,070	Mental Health Research Grants	303-7239/DS823	Duke Univ
93.242	I	5,446	Mental Health Research Grants	403968	Salk Institute
93.242	I	2,901	Mental Health Research Grants	3040SC	Univ Calif - San Franc
93.242	I	23,374	Mental Health Research Grants	2-5-73443	Univ of Colorado
93.242	I	54,627	Mental Health Research Grants	F008906	Univ of Michigan
93.242	I	-8,943	Mental Health Research Grants	531772	Univ of Pennsylvania
93.242	I	53,267	Mental Health Research Grants	PO# 1093732	Univ of Pennsylvania
93.242	I	8,251	Mental Health Research Grants	107375-1	Univ of Pit
93.243	D	34,586	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.247	D	7,263	Advanced Education Nursing Grant Program		
93.249	D	390,204	Public Health Training Centers Grant Program		
93.262	D	1,312,829	Occupational Safety and Health Research Projects		
93.262	I	11,425	Occupational Safety and Health Research Projects	11600650057099	Marshfield Clinic Fd
93.262	I	12,080	Occupational Safety and Health Research Projects	PO# 4000507369	Univ of Iowa
93.262	I	-1,564	Occupational Safety and Health Research Projects	OH03648	Wake F Univ Sch Med
93.263	D	789,852	Occupational Safety and Health - Training Grants		
93.264	D	51,662	Nurse Faculty Loan Program (NFLP)		
93.271	D	216,730	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	188,962	Alcohol National Research Service Awards for Research Training		
93.273	D	5,932,262	Alcohol Research Programs		
93.273	I	8,874	Alcohol Research Programs	04-SC-NIH-1001	Duke Univ
93.273	I	77,050	Alcohol Research Programs	N/A	Harvard Univ
93.273	I	41,223	Alcohol Research Programs	080-01000-R6010	Thomas Jefferson Uni
93.273	I	11,883	Alcohol Research Programs	N/A	Univ of Louisville
93.273	I	80,787	Alcohol Research Programs	5-34334	Univ of Memphis
93.273	I	41,489	Alcohol Research Programs	N/A	Univ of Memphis
93.277	D	86,164	Career Development Awards		
93.278	D	431,701	Drug Abuse National Research Service Awards for Research Training		
93.279	D	4,432,861	Drug Abuse Research Programs		
93.279	I	-22,543	Drug Abuse Research Programs	N/A	Columbia Univ
93.279	I	104,528	Drug Abuse Research Programs	N/A	Flying Bridge Techno
93.279	I	127,479	Drug Abuse Research Programs	N/A	Mt Sinai Sch of Med
93.279	I	66,669	Drug Abuse Research Programs	496430	Pacific Inst Resch
93.279	I	11	Drug Abuse Research Programs	496446	Pacific Inst Resch
93.281	D	1,318,442	Mental Health Research Career/Scientist Development Awards		
93.282	D	517,648	Mental Health National Research Service Awards for Research Training		

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93.283	D	4,645,964	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.283	I	148,981	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0275-03/03	Assc Amer Medical
93.283	I	56,326	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0645-04/04	Assc Amer Medical
93.283	I	65,259	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0644-04/04	Assc Amer Medical
93.283	I	36,833	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MM-0275-03/03	Assoc Amer Med Colle
93.283	I	71,769	Centers for Disease Control and Prevention - Investigations and Technical Assistance	02-576-UNC	West Virginia Univ
93.286	D	3,717,437	Discovery and Applied Research		
93.300	D	110,817	National Center for Health Workforce Analysis		
93.306	D	1,110,574	Comparative Medicine		
93.333	D	2,917,668	Clinical Research		
93.333	I	208,477	Clinical Research	303-3408/DS827	Duke Univ
93.342	D	3,750,092	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	102,154	Advanced Education Nursing Traineeships		
93.359	D	3,982	Nurse Education, Practice and Retention Grants		
93.361	D	5,180,742	Nursing Research		
93.361	I	2,716	Nursing Research	N/A	Emory University
93.361	I	-88	Nursing Research	8406181A	Oregon Hlth Sciences
93.361	I	53,553	Nursing Research	GSONO0086A	Oregon Hlth Sciences
93.361	I	-1	Nursing Research	K016702	Univ Wisconsin - Milwa
93.371	D	373,276	Biomedical Technology		
93.371	I	3,311	Biomedical Technology	PO# 10217587	Univ of California
93.375	D	657,455	Minority Biomedical Research Support		
93.375	I	45,043	Minority Biomedical Research Support	002	Shaw University
93.375	I	11,265	Minority Biomedical Research Support	001	Shaw University
93.389	D	6,927,141	National Center for Research Resources		
93.389	I	106,094	National Center for Research Resources	2003-1251	Univ of California
93.393	D	10,699,507	Cancer Cause and Prevention Research		
93.393	I	67,066	Cancer Cause and Prevention Research	303-2189/DS836	Duke Univ
93.393	I	1,933	Cancer Cause and Prevention Research	303-2907/DS467	Duke University
93.393	I	-951	Cancer Cause and Prevention Research	303-2501/DS494	Duke University
93.393	I	223,875	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	17,394	Cancer Cause and Prevention Research	303-2943	Duke University
93.393	I	24,683	Cancer Cause and Prevention Research	2-R01-CA69222-0	Med Univ of SC
93.393	I	-14,871	Cancer Cause and Prevention Research	1-R41-CA83369	Triangle Labs, Inc
93.393	I	197,632	Cancer Cause and Prevention Research	N/A	Triangle Labs, Inc
93.393	I	-6,150	Cancer Cause and Prevention Research	V399261	Univ of Arizona

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93.393	I	81,098	Cancer Cause and Prevention Research	Z640474	Univ of Hawaii
93.393	I	-149	Cancer Cause and Prevention Research	H20205	Univ Southern Califo
93.393	I	7,696	Cancer Cause and Prevention Research	H25986	Univ Southern Califo
93.393	I	231,943	Cancer Cause and Prevention Research	H28024	Univ Southern Califo
93.393	I	142,418	Cancer Cause and Prevention Research	54505	Wake F Univ Sch Med
93.393	I	-67	Cancer Cause and Prevention Research	P.O.#29118V/WU	Washington Univ
93.394	D	210,309	Cancer Detection and Diagnosis Research		
93.394	I	55,035	Cancer Detection and Diagnosis Research	1R44CA85101	Alan Penn & Assoc
93.394	I	29,722	Cancer Detection and Diagnosis Research	5-37816/PO#9264	Univ of Pennsylvania
93.394	I	104,166	Cancer Detection and Diagnosis Research	2112042/PO00001	Univ of Utah
93.395	D	3,429,176	Cancer Treatment Research		
93.395	I	-2,119	Cancer Treatment Research	CA27469-Membrsh	Amer College Ob-Gyn
93.395	I	14,312	Cancer Treatment Research	UF0269CG	Univ of Florida
93.395	I	189,298	Cancer Treatment Research	F008827	Univ of Michigan
93.395	I	793	Cancer Treatment Research	61-11-336-LO-B	Univ of So Florida
93.395	I	264,018	Cancer Treatment Research	6302-323-L0-B	Univ of So Florida
93.395	I	8,063	Cancer Treatment Research	PO #29011J/WU-0	Univ of Wash - Seattle
93.395	I	3,630	Cancer Treatment Research	57874	Wake F Univ Hlt Sci
93.396	D	9,560,555	Cancer Biology Research		
93.396	I	28,126	Cancer Biology Research	303-2543/DS782	Duke University
93.396	I	4,090	Cancer Biology Research	ELK95-01	Georgia State Univ
93.396	I	115,129	Cancer Biology Research	VUMC CA #8874	Vanderbilt U Med C
93.396	I	14,881	Cancer Biology Research	VUMC CA #8874	Vanderbilt Univ
93.397	D	8,854,089	Cancer Centers Support Grants		
93.398	D	3,773,490	Cancer Research Manpower		
93.399	D	730,594	Cancer Control		
93.399	I	-23,250	Cancer Control	5-30292	Dartmouth College
93.399	I	29,579	Cancer Control	5-30164.575	Dartmouth College
93.399	I	8,437	Cancer Control	303-2118/DS838	Duke Univ
93.399	I	79,490	Cancer Control	N/A	NSABP Fdn
93.399	I	22,181	Cancer Control	12766	Wake F Univ Hlt Sci
93.600	D	534,255	Head Start		
93.631	D	98,617	Developmental Disabilities Projects of National Significance		
93.632	D	462,658	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	731,849	Social Services Research and Demonstration		
93.648	D	295,542	Child Welfare Services Training Grants		

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93.670	D	825,530	Child Abuse and Neglect Discretionary Activities		
93.821	D	3,133,793	Cell Biology and Biophysics Research		
93.822	D	488,049	Health Careers Opportunity Program		
93.837	D	11,802,615	Heart and Vascular Diseases Research		
93.837	I	10,539	Heart and Vascular Diseases Research	303-6343/DS469	Duke Univ
93.837	I	41,216	Heart and Vascular Diseases Research	303-6393/DS601	Duke Univ
93.837	I	225,099	Heart and Vascular Diseases Research	303-6137/DS620	Duke Univ
93.837	I	83	Heart and Vascular Diseases Research	303-6151/DS734	Duke Univ
93.837	I	-1,436	Heart and Vascular Diseases Research	303-6152/DS735	Duke Univ
93.837	I	217,794	Heart and Vascular Diseases Research	303-6459/DS735	Duke Univ
93.837	I	36,927	Heart and Vascular Diseases Research	303-6458/DS734	Duke Univ
93.837	I	74,231	Heart and Vascular Diseases Research	303-6938/DS710	Duke Univ Med Ctr
93.837	I	175,556	Heart and Vascular Diseases Research	DS800	Duke Univ Med Ctr
93.837	I	1,696	Heart and Vascular Diseases Research	303-6167/DS725	Duke Univ Med Ctr
93.837	I	267,145	Heart and Vascular Diseases Research	303-6464/DS735	Duke Univ Med Ctr
93.837	I	37,757	Heart and Vascular Diseases Research	303-6092	Duke University
93.837	I	143,618	Heart and Vascular Diseases Research	303-6463/DS734	Duke University
93.837	I	23,174	Heart and Vascular Diseases Research	303-6800	Duke University
93.837	I	29,224	Heart and Vascular Diseases Research	303-6079	Duke University
93.837	I	32,722	Heart and Vascular Diseases Research	303-6127	Duke University
93.837	I	240,720	Heart and Vascular Diseases Research	E-17-669-G3	Georgia Inst of Tech
93.837	I	52,713	Heart and Vascular Diseases Research	5-R01-HL69800-1	Med Univ of SC
93.837	I	55	Heart and Vascular Diseases Research	2 FRAM 771-01	Northern Calif Inst
93.837	I	47,311	Heart and Vascular Diseases Research	4038	Rand Corporation, Inc
93.837	I	306,813	Heart and Vascular Diseases Research	02-66141	Univ Miss Med Ctr
93.837	I	36,108	Heart and Vascular Diseases Research	PO H6636266504	Univ of Minnesota
93.837	I	21,220	Heart and Vascular Diseases Research	PO#S6636266505	Univ of Minnesota
93.837	I	16,414	Heart and Vascular Diseases Research	P.O.#29307MMWU-	Wash Univ - St Louis
93.838	D	14,012,538	Lung Diseases Research		
93.838	I	10,706	Lung Diseases Research	N/A	Children's Hosp/Bost
93.838	I	27,398	Lung Diseases Research	N/A	Henry Ford Hlth Sys
93.839	D	8,787,616	Blood Diseases and Resources Research		
93.839	I	-8,519	Blood Diseases and Resources Research	N/A	Children's Hosp Phil
93.839	I	43,407	Blood Diseases and Resources Research	P01-HL064190	Children's Hosp Phil
93.839	I	5,090	Blood Diseases and Resources Research	R01-HL061921	Children's Hosp Phil
93.839	I	26,779	Blood Diseases and Resources Research	303-6160/DS746	Duke Univ Med Ctr
93.839	I	62,043	Blood Diseases and Resources Research	0600 370 F054 4	Northwestern Univ

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93.839	I	-665	Blood Diseases and Resources Research	5-35222C/P.O.#6	Univ of Pennsylvania
93.839	I	1,449	Blood Diseases and Resources Research	GMO-000924/GM62	UT Southwest Med Ctr
93.846	D	3,332,220	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	6,171	Arthritis, Musculoskeletal and Skin Diseases Research	4-60015	Brandies Univ
93.846	I	24,507	Arthritis, Musculoskeletal and Skin Diseases Research	R01-AR045476	Med Univ of SC
93.846	I	37,179	Arthritis, Musculoskeletal and Skin Diseases Research	P60-AR049459	Med Univ of SC
93.846	I	-3,025	Arthritis, Musculoskeletal and Skin Diseases Research	AG13637(K-457-1	Univ TX Hlth Sci Ctr
93.847	D	4,031,818	Diabetes, Endocrinology and Metabolism Research		
93.847	I	13,976	Diabetes, Endocrinology and Metabolism Research	5-R01-DK48028-0	Barnes-Jewish Hosp
93.847	I	-4,533	Diabetes, Endocrinology and Metabolism Research	HR.76549.109002	Chldrns Hosp Reg Med
93.847	I	30,826	Diabetes, Endocrinology and Metabolism Research	HR.7659.109004.	Chldrns Hosp Reg Med
93.847	I	117	Diabetes, Endocrinology and Metabolism Research	N/A	Univ of Alabama - Birm
93.847	I	31,916	Diabetes, Endocrinology and Metabolism Research	WU-03-162/29629	Wash Univ - St Louis
93.848	D	10,429,484	Digestive Diseases and Nutrition Research		
93.848	I	1,966	Digestive Diseases and Nutrition Research	9906162/02	Univ of Utah
93.849	D	1,930,439	Kidney Diseases, Urology and Hematology Research		
93.849	I	31,553	Kidney Diseases, Urology and Hematology Research	12.7892.G-UNC	Children Hosp Oakland
93.849	I	65	Kidney Diseases, Urology and Hematology Research	302-1261/DS733	Duke Univ
93.849	I	132,920	Kidney Diseases, Urology and Hematology Research	303-1986/DS524	Duke Univ
93.849	I	203,421	Kidney Diseases, Urology and Hematology Research	303-1987/DS525	Duke Univ Med Ctr
93.849	I	88,289	Kidney Diseases, Urology and Hematology Research	N/A	Yale University
93.853	D	8,887,523	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	264,203	Extramural Research Programs in the Neurosciences and Neurological Disorders	21D-1057534	Calif Inst Technolog
93.853	I	15,872	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS770	Duke Univ
93.853	I	24,907	Extramural Research Programs in the Neurosciences and Neurological Disorders	303-8304/DS771	Duke Univ
93.853	I	44,990	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	New Eng Med Ctr Hos
93.853	I	21,625	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.4000092925	Univ of Iowa
93.853	I	2,985	Extramural Research Programs in the Neurosciences and Neurological Disorders	F007527	Univ of Michigan
93.853	I	53,580	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Univ of Wash - Seattle
93.853	I	10,769	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	Univ of Wash - Seattle
93.853	I	37,659	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/7-R	Vanderbilt U Med C
93.853	I	473,725	Extramural Research Programs in the Neurosciences and Neurological Disorders	NS34447	Wake F Univ Sch Med
93.853	I	4,143	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.#297693W/WU	Wash Univ - St Louis
93.853	I	17,861	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-03-77	Wash Univ - St Louis
93.853	I	21,509	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29036M/WU-03	Wash Univ - St Louis
93.854	D	537,612	Biological Basis Research in the Neurosciences		
93.854	I	40	Biological Basis Research in the Neurosciences	WU-01-103	Wash Univ - St Louis

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93.855	D	3,972,655	Allergy, Immunology and Transplantation Research		
93.855	I	54,489	Allergy, Immunology and Transplantation Research	303-0220/DS855	Duke Univ
93.855	I	143,274	Allergy, Immunology and Transplantation Research	23057106	Natl Jewish Med Rsch
93.855	I	13,717	Allergy, Immunology and Transplantation Research	2-5-20209	Univ of Colorado
93.856	D	16,810,596	Microbiology and Infectious Diseases Research		
93.856	I	200	Microbiology and Infectious Diseases Research	303-0792/DS767	Duke Univ Med Ctr
93.856	I	110,483	Microbiology and Infectious Diseases Research	303-0798/DS767	Duke Univ Med Ctr
93.856	I	25,095	Microbiology and Infectious Diseases Research	N/A	Duke Univ Med Ctr
93.856	I	312,707	Microbiology and Infectious Diseases Research	303-0066	Duke University
93.856	I	69,679	Microbiology and Infectious Diseases Research	303-0109/124646	Duke University
93.856	I	3,140,205	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins Univ
93.856	I	10,913	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	69,565	Microbiology and Infectious Diseases Research	AACTG.42.UICTU.	Social & Scientific
93.856	I	118,563	Microbiology and Infectious Diseases Research	AACTG.27.5199.0	Social & Scientific
93.856	I	209	Microbiology and Infectious Diseases Research	200VC006	Social & Scientific
93.856	I	-12,355	Microbiology and Infectious Diseases Research	N/A	Social & Scientific
93.856	I	-78	Microbiology and Infectious Diseases Research	200IC006	Social & Scientific
93.856	I	-17,267	Microbiology and Infectious Diseases Research	202PVCL04	Social & Scientific
93.856	I	300,363	Microbiology and Infectious Diseases Research	203IC006	Social & Scientific
93.856	I	297,460	Microbiology and Infectious Diseases Research	203VC007	Social & Scientific
93.856	I	268,985	Microbiology and Infectious Diseases Research	202PVCL04	Social & Scientific
93.856	I	255,408	Microbiology and Infectious Diseases Research	AACTG.45.IICTU.	Social & Scientific
93.856	I	71,267	Microbiology and Infectious Diseases Research	204VC005	Social & Scientific
93.856	I	33,957	Microbiology and Infectious Diseases Research	N/A	Social & Scientific
93.856	I	18,170	Microbiology and Infectious Diseases Research	3573432/K000003	Syracuse Univ
93.856	I	34,514	Microbiology and Infectious Diseases Research	K-1-55011/3913	Univ of Houston
93.859	D	18,750,393	Biomedical Research and Research Training		
93.859	I	7,999	Biomedical Research and Research Training	SA0408120	Univ of Arkansas
93.862	D	4,330,814	Genetics and Developmental Biology Research and Research Training		
93.864	D	7,235,107	Population Research		
93.864	I	5,325	Population Research	1622-UNC-JHU-36	Penn State Univ
93.864	I	126,910	Population Research	1-44U-7956/HD40	RTI
93.864	I	196,197	Population Research	4-57U-8254/HD39	RTI
93.864	I	128,908	Population Research	5-41134-C	Univ of Pennsylvania
93.864	I	78,120	Population Research	5-38141-A	Univ of Pennsylvania
93.864	I	82,423	Population Research	#UTA01-500	Univ of Texas - Austin
93.865	D	19,494,983	Child Health and Human Development Extramural Research		

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93.865	I	11,421	Child Health and Human Development Extramural Research	120151	Duke University
93.865	I	15,533	Child Health and Human Development Extramural Research	2012-UNC-DHHS-1	Penn State Univ
93.865	I	31,236	Child Health and Human Development Extramural Research	542835	Tulane University
93.865	I	40,923	Child Health and Human Development Extramural Research	896625	Univ of Wash - Seattle
93.865	I	65,353	Child Health and Human Development Extramural Research	716656	Univ of Wash - Seattle
93.866	D	2,403,798	Aging Research		
93.866	I	179,857	Aging Research	MC-458138-D-JW	Boston University
93.866	I	-2,900	Aging Research	JHU 8611-63474	Johns Hopkins Univ
93.866	I	292,606	Aging Research	JHU 8205-53703	Johns Hopkins Univ
93.866	I	179,675	Aging Research	115653/100523	Univ TX Hlth Sci Ctr
93.866	I	-3,120	Aging Research	00-054	UT Southwest Med Ctr
93.866	I	-7	Aging Research	00-053	UT Southwest Med Ctr
93.866	I	26,590	Aging Research	50025	Wake F Univ Sch Med
93.866	I	20,163	Aging Research	52315	Wake F Univ Sch Med
93.867	D	1,273,120	Vision Research		
93.867	I	58,079	Vision Research	22-2283320	Western Michigan Un
93.879	D	310,151	Medical Library Assistance		
93.880	D	879,297	Minority Access to Research Careers		
93.884	D	797,099	Grants for Residency Training in Primary Care Medicine and Dentistry		
93.887	D	272,092	Health Care and Other Facilities		
93.891	D	40,364	Alcohol Research Center Grants		
93.894	D	2,930,457	Resource and Manpower Development in the Environmental Health Sciences		
93.895	D	146,051	Grants for Faculty Development in Family Medicine		
93.896	D	223,581	Predoctoral Training in Primary Care (Family Medicine, General Internal Medicine/General Pediatrics)		
93.900	D	30,008	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		
93.900	I	58,811	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics	597734	Univ of Wash - Seattle
93.928	D	81,237	Special Projects of National Significance		
93.929	D	181,114	Center for Medical Rehabilitation Research		
93.929	I	14,968	Center for Medical Rehabilitation Research	N/A	Univ of Ill - Chicago
93.929	I	11,996	Center for Medical Rehabilitation Research	GC10817-119854	Univ of Virginia
93.934	D	28,522	Fogarty International Research Collaboration Award		
93.938	D	27,421	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems		
93.943	D	1,209,935	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.960	D	390,567	Special Minority Initiatives		

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93.964	D	139,392	Public Health Traineeships		
93.969	D	281,475	Geriatric Education Centers		
93.984	D	46,969	Academic Administrative Units in Primary Care		
93.989	D	2,412,272	International Research and Research Training		
93.989	I	12,973	International Research and Research Training	543223	Tulane University
93.989	I	10,577	International Research and Research Training	543438	Tulane University
93.989	I	-82	International Research and Research Training	N/A	Yale University
94.005	D	121,432	Learn and Serve America - Higher Education		
98	D	18,132,199	United States Agency for International Development		
98	I	2,838	United States Agency for International Development	N/A	Assoc Liaison Office
98	I	60,901	United States Agency for International Development	CTA-0101-31-222	E Glaser Ped Aids Fd
98	I	8,941	United States Agency for International Development	CSA-03-342	Eastern VA Med Sch
98	I	25,680	United States Agency for International Development	MSA-03-365	Eastern VA Med Sch
98	I	38,573	United States Agency for International Development	N/A	Engenderhealth, Inc
98	I	-37	United States Agency for International Development	N/A	Environmental Export
98	I	53,410	United States Agency for International Development	FCO 80011/HRN-A	Family Health Intl
98	I	86,927	United States Agency for International Development	FCO# 84078	Family Health Intl
98	I	10,314	United States Agency for International Development	SA-01-065	IBM Business Consult
98	I	20,835	United States Agency for International Development	2004-16	Intrahealth
98	I	1,026	United States Agency for International Development	N/A	JHPIEGO Corp
98	I	-2,674	United States Agency for International Development	DISHII-INTR-01	Johns Hopkins Univ
98	I	43,361	United States Agency for International Development	GLO-HCP-UNC-01	Johns Hopkins Univ
98	I	82,970	United States Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	1,448	United States Agency for International Development	17798	Kenan Institute Asia
98	I	183,849	United States Agency for International Development	AERA-0499	Kenan Institute Asia
98	I	-7,688	United States Agency for International Development	674-0320-003	Management Sciences
98	I	161,515	United States Agency for International Development	N/A	Pathfinder Internatl
98.004	I	54,861	Non-Governmental Organization Strengthening (NGO)	PPGM/FK2	Planned Parenthood
99	I	17,261	Other Federal Assistance	TDA 96-Q-014	MFM Group, Inc
99	I	-3,537	Other Federal Assistance	N/A	MFM Group, Inc
99	I	17,644	Other Federal Assistance	Z976701	Univ MD Col Pk Fdn
99	I	28	Other Federal Assistance	OJJDP12070	Wake F Univ Sch Med
		<u>464,057,420</u>	Total — University of North Carolina at Chapel Hill		

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University of North Carolina at Charlotte					
11.427	D	34,020	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.432	I	14,577	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	PO #P758518	Univ of Miami
11.433	D	6,559	Marine Fisheries Initiative		
11.601	D	42,002	Calibration Program		
11.603	D	5,631	National Standard Reference Data System		
11.609	D	51,977	Measurement and Engineering Research and Standards		
11.612	I	549	Advanced Technology Program	SBY0270DNTC02944	IBM
11.612	I	4,706	Advanced Technology Program	2975990146	IBM
12.002	I	33,410	Procurement Technical Assistance for Business Firms	Ltr Dtd 1/7/02	SBTDC
12.002	I	24,559	Procurement Technical Assistance for Business Firms	BPM # 2004-1	SBTDC
12.300	D	117,628	Basic and Applied Scientific Research		
12.300	I	31	Basic and Applied Scientific Research	297520010337	Utility Develop
12.431	D	2,802,440	Basic Scientific Research		
12.431	I	15,649	Basic Scientific Research	Ltr Dtd 10/20/03	Acad Applied Sci
12.630	I	142	Basic, Applied, and Advanced Research in Science and Engineering	PO TDM101816	Third Wave Sys
12.630	I	3,246	Basic, Applied, and Advanced Research in Science and Engineering	Agmt Dtd 7/03	SVT Assoc
12.800	D	353,352	Air Force Defense Research Sciences Program		
12.800	I	56,456	Air Force Defense Research Sciences Program	Z10760	Boeing
12.800	I	6,205	Air Force Defense Research Sciences Program	Agmt Dtd 7/03	Nanodynamics
12.901	D	323,864	Mathematical Sciences Grants Program		
12.910	D	1,624,915	Research and Technology Development		
12.910	I	30,358	Research and Technology Development	SUB # 4300028561	BWXT Y-12, LLC
12.910	I	75,587	Research and Technology Development	#4300017778	BWXT Y-12, LLC
12.910	I	22,169	Research and Technology Development	PO#45844	Dynetics
12.910	I	10,961	Research and Technology Development	2975-2004-0275	Black Pearls
12.910	I	23,649	Research and Technology Development	2004-0122	Dot Metric Tech
14	D	140,744	U.S. Department of Housing and Urban Development		
14.511	D	63,175	Community Outreach Partnership Center Program		
14.900	I	24,035	Lead-Based Paint Hazard Control in Privately Owned Housing	Agmt 8/16/02	City of Charlotte
16.550	I	384	State Justice Statistics Program for Statistical Analysis Centers	2975-96-0354	CDPL, Inc.
16.560	I	12,828	National Institute of Justice Research, Evaluation, and Development Project Grants	98-0030	City of Charlotte
16.609	D	19,874	Community Prosecution and Project Safe Neighborhoods		
16.710	I	1,055	Public Safety Partnership and Community Policing Grants	2975990240	City of Charlotte
43.002	D	54	Technology Transfer		
43.002	I	1,429	Technology Transfer	1225931	CAL TEC/JPL

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43.002	I	7,406	Technology Transfer	1250825	CAL TEC/JPL
43.002	I	43,217	Technology Transfer	HST-G0-06761.03-A	Space Telescope
43.002	I	37	Technology Transfer	2975000152	Geltech
45.025	I	42,832	Promotion of the Arts - Partnership Agreements	Agmt Dtd 2/20/04	AAF
45.162	D	7,294	Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development		
47.041	D	855,623	Engineering Grants		
47.041	I	465	Engineering Grants	UFEIES9735007MOD14	Univ of Florida
47.041	I	998	Engineering Grants	UFEIE59735007	Univ of Florida
47.041	I	42,141	Engineering Grants	UFEIE59735007	Univ of Florida
47.041	I	58,344	Engineering Grants	C-5-34136	Univ of Mo - Col
47.041	I	43,922	Engineering Grants	PO#P200850(631350)	Univ of Texas
47.041	I	20,997	Engineering Grants	0155G EB005	UCLA
47.041	I	2,319	Engineering Grants	Ltr Dtd 10/15/02	AAAS
47.041	I	16,831	Engineering Grants	Res Agmt Dtd 7/03	Mixsig Labs, Inc.
47.049	D	598,723	Mathematical and Physical Sciences		
47.049	I	31,204	Mathematical and Physical Sciences	Agr Dtd 8/01/03	WMU
47.050	D	22,874	Geosciences		
47.050	I	17,664	Geosciences	540308-78001	Lehigh Univ
47.050	I	17,978	Geosciences	PO #3003192-000	CMBE
47.070	D	440,154	Computer and Information Science and Engineering		
47.070	I	85,457	Computer and Information Science and Engineering	SC20001176-A	Univ of Cal
47.070	I	12,851	Computer and Information Science and Engineering	Agmt #1032743	Res Fdn SUNY
47.074	D	87,039	Biological Sciences		
47.075	D	102,535	Social, Behavioral, and Economic Sciences		
47.076	D	1,836,983	Education and Human Resources		
59.037	I	120,825	Small Business Development Center	Ltr Dtd 12/21/01	SBTDC
59.037	I	2,930	Small Business Development Center	Memo Dtd 3/31/03	SBTDC
59.037	I	125,744	Small Business Development Center	Ltr Dtd 12/15/03	SBTDC
66.500	D	56,550	Environmental Protection - Consolidated Research		
66.604	I	19,109	Environmental Justice Hazardous Substances Research Small Grants to Community Groups	40681.08	Meck County
81.049	D	28,385	Office of Science Financial Assistance Program		
81.086	D	156,305	Conservation Research and Development		
81.119	I	55,200	State Energy Program Special Projects	B515081	Univ of Cal
84.007	D	406,394	Federal Supplemental Educational Opportunity Grants		
84.016	D	50,278	Undergraduate International Studies and Foreign Language Programs		
84.032	D	2,818,731	Federal Family Education Loans		
84.033	D	344,513	Federal Work-Study Program		

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84.038	D	6,282,908	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	247,838	TRIO - Student Support Services		
84.063	D	10,721,042	Federal Pell Grant Program		
84.116	D	98,258	Fund for the Improvement of Postsecondary Education		
84.133	I	3,526	National Institute on Disability and Rehabilitation Research	Ltr Dtd 3/4/04	Carolinas Health
84.165	I	1,163	Magnet Schools Assistance	PO #9001792-000	CMBE
84.165	I	4,708	Magnet Schools Assistance	Agmt Dtd 10/12/03	CMBE
84.195	D	226,365	Bilingual Education - Professional Development		
84.206	D	201,376	Javits Gifted and Talented Students Education Grant Program		
84.215	I	15,012	Fund for the Improvement of Education	PO #9001574-000	CMBE
84.215	I	185	Fund for the Improvement of Education	PO#9001012-000	CMBE
84.215	I	3,000	Fund for the Improvement of Education	9001750-000	CMBE
84.215	I	36,386	Fund for the Improvement of Education	PO# 9001577-000	CMBE
84.215	I	30,652	Fund for the Improvement of Education	PO#9005359-000	CMBE
84.217	D	233,841	TRIO - McNair Post-Baccalaureate Achievement		
84.287	I	37,860	Twenty-First Century Community Learning Centers	Contract #2137	Cleveland Co Schools
84.305	D	382,276	Education Research, Development and Dissemination		
84.324	D	1,744,251	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities		
84.324	I	48	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	513G951	U of Wisconsin
84.324	I	11,221	Special Education - Research and Innovation to Improve Services and Results for Children with Disabilities	011H340	U of Wisconsin
84.325	D	494,185	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.332	I	1,017	Comprehensive School Reform Demonstration	PO #3003191-000	CMBE
84.928	I	32,052	National Writing Project	92-NC08	Natl Write Proj
93.048	I	272,655	Special Programs for the Aging - Title IV and Title II Discretionary Projects	30374	Meck County
93.104	I	2,313	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	19803	Pathways
93.104	I	2,349	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	Cont Sign 10/29/03	Pathways
93.115	I	146,448	Biometry and Risk Estimation - Health Risks from Environmental Exposures	Subcontr 2002-01	Univ of Okla
93.121	D	38,728	Oral Diseases and Disorders Research		
93.124	D	13,297	Nurse Anesthetist Traineeships		
93.134	I	17,654	Grants to Increase Organ Donations	1H39OT00120-01UNCC	Sharing Network
93.173	I	12,258	Research Related to Deafness and Communication Disorders	104736-1	U of Pittsburgh

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.173	I	26,058	Research Related to Deafness and Communication Disorders	106272-1	U of Pittsburgh
93.173	I	45,232	Research Related to Deafness and Communication Disorders	Project #107738	U of Pittsburgh
93.173	I	864	Research Related to Deafness and Communication Disorders	104736-1	U of Pittsburgh
93.226	D	30,840	Research on Healthcare Costs, Quality and Outcomes		
93.247	D	118,347	Advanced Education Nursing Grant Program		
93.273	D	205,449	Alcohol Research Programs		
93.358	D	38,832	Advanced Education Nursing Traineeships		
93.393	D	189,191	Cancer Cause and Prevention Research		
93.600	I	7,269	Head Start	2975-2001-0417	Quality Counts
93.838	D	102,792	Lung Diseases Research		
93.846	D	313,834	Arthritis, Musculoskeletal and Skin Diseases Research		
93.848	D	950,978	Digestive Diseases and Nutrition Research		
93.853	D	74,808	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	335,618	Allergy, Immunology and Transplantation Research		
93.856	D	397,984	Microbiology and Infectious Diseases Research		
93.864	D	95,902	Population Research		
93.866	D	40,736	Aging Research		
93.912	I	731	Rural Health Outreach and Rural Network Development Program	Contract Dtd 8/5/02	CHS
93.945	I	10,542	Assistance Programs for Chronic Disease Prevention and Control	2975-02-0068	Carolinas Health
		<u>38,829,951</u>	Total — University of North Carolina at Charlotte		

University of North Carolina at Greensboro

10.001	D	69,746	Agricultural Research - Basic and Applied Research		
10.200	I	2,967	Grants for Agricultural Research, Special Research Grants	RD309-0496582807	University of Georgia
10.206	D	140,684	Grants for Agricultural Research - Competitive Research Grants		
11.417	I	1,581	Sea Grant Support	3118503976	Old Dominion University
11.478	I	15,418	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	03SUBC440015104	Smithsonian Institution
12	I	271,651	U.S. Department of Defense	4400063469	Science Applications International Corp.
12.420	D	90,679	Military Medical Research and Development		
14.218	I	80	Community Development Block Grants/Entitlement Grants	HGN	City of High Point
14.243	I	194,611	Opportunities for Youth - Youthbuild Program	Y-00-IM-NC-0092	High Point Housing Authority
14.900	I	15,259	Lead-Based Paint Hazard Control in Privately Owned Housing	02-1245	City of Greensboro
15	D	-5,771	U.S. Department of the Interior		
15.923	D	4,878	National Center for Preservation Technology and Training		
16.595	I	12,812	Executive Office for Weed and Seed	553358	Greensboro Housing Authority
16.609	D	50,112	Community Prosecution and Project Safe Neighborhoods		
45.129	I	869	Promotion of the Humanities - Federal/State Partnership	03-26	NC Humanities Council

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
45.129	I	200	Promotion of the Humanities - Federal/State Partnership	S04-08	NC Humanities Council
45.160	D	4,480	Promotion of the Humanities - Fellowships and Stipends		
45.161	D	54,960	Promotion of the Humanities - Research		
45.164	D	10,000	Promotion of the Humanities - Public Programs		
45.303	D	13,653	Conservation Project Support		
47	D	625,883	National Science Foundation		
47.041	D	14,188	Engineering Grants		
47.049	D	11,463	Mathematical and Physical Sciences		
47.070	D	232,424	Computer and Information Science and Engineering		
47.074	D	872,933	Biological Sciences		
47.074	I	73,984	Biological Sciences	11597	Marine Biological Laboratory
47.075	D	77,965	Social, Behavioral, and Economic Sciences		
47.076	D	302,481	Education and Human Resources		
47.078	I	50,406	Polar Programs	7074	Marine Biological Laboratory
66.606	D	226,632	Surveys, Studies, Investigations and Special Purpose Grants		
66.951	D	2,941	Environmental Education Grants		
82.010	D	17,495	College and University Partnerships Program		
84	D	9,101,763	U.S. Department of Education		
84	I	349,481	U.S. Department of Education	ED-01C00046	North Central Regional Ed Laboratory
84	I	93,238	U.S. Department of Education	50657	SW Educational Development Laboratory
84.007	D	542,646	Federal Supplemental Educational Opportunity Grants		
84.032	D	11,973,415	Federal Family Education Loans		
84.033	D	671,260	Federal Work-Study Program		
84.038	D	6,231,022	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	270,871	TRIO - Student Support Services		
84.063	D	8,770,400	Federal Pell Grant Program		
84.128	D	106,469	Rehabilitation Services - Service Projects		
84.153	D	2,310	Business and International Education Projects		
84.170	D	23,934	Javits Fellowships		
84.186	I	36,464	Safe and Drug-Free Schools and Communities - State Grants	GAGA-2003-C-0192	District of Columbia
84.214	D	263,911	Even Start - Migrant Education		
84.215	D	472,156	Fund for the Improvement of Education		
84.302	D	1,146,733	Regional Technology in Education Consortia		
84.319	D	1,434,273	Educational Technology State Grants		
84.325	D	1,438,024	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.336	I	129,098	Teacher Quality Enhancement Grants	26-100002	Commonwealth of Penn

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.339	D	484,426	Learning Anytime Anywhere Partnerships		
84.342	D	85,916	Preparing Tomorrow's Teachers to Use Technology		
84.925	I	43,669	Advanced Certification or Advance Credentialing	PT-02-0203-006	National Bd Professional Teaching Standards
84.925	I	105,243	Advanced Certification or Advance Credentialing	SA-02-0204-012	National Bd Professional Teaching Standards
89.003	D	71,716	National Historical Publications and Records Grants		
93	D	8,317	U.S. Department of Health and Human Services		
93	I	14,000	U.S. Department of Health and Human Services	0000264585	University of Texas
93.104	I	4,497	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	244-07/02578301	Guilford Center
93.104	I	24,180	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	244-07/035780301	Guilford Center
93.121	D	56,654	Oral Diseases and Disorders Research		
93.124	D	12,424	Nurse Anesthetist Traineeships		
93.136	I	4,272	Injury Prevention and Control Research and State and Community Based Programs	2003-0006	University of Texas
93.136	I	18,311	Injury Prevention and Control Research and State and Community Based Programs	201-6-1210	University of Texas
93.173	D	57,544	Research Related to Deafness and Communication Disorders		
93.191	D	125,172	Allied Health Special Projects		
93.213	D	37,512	Research and Training in Complementary and Alternative Medicine		
93.242	D	204,674	Mental Health Research Grants		
93.242	I	69,928	Mental Health Research Grants	OR57-001-02	University of Tennessee
93.243	D	139,810	Substance Abuse and Mental Health Services - Projects of Regional and National Significance		
93.247	D	161,268	Advanced Education Nursing Grant Program		
93.265	D	144,373	Comprehensive Geriatric Education Program (CGEP)		
93.273	I	19,044	Alcohol Research Programs	WUHS13057	Wake Forest University
93.279	D	16,337	Drug Abuse Research Programs		
93.283	D	9,603	Centers for Disease Control and Prevention - Investigations and Technical Assistance		
93.358	D	85,592	Advanced Education Nursing Traineeships		
93.375	D	183,346	Minority Biomedical Research Support		
93.390	D	31,777	Academic Research Enhancement Award		
93.399	D	21,571	Cancer Control		
93.600	D	4,919	Head Start		
93.670	D	95,539	Child Abuse and Neglect Discretionary Activities		
93.846	D	36,090	Arthritis, Musculoskeletal and Skin Diseases Research		
93.848	D	408,110	Digestive Diseases and Nutrition Research		
93.848	I	24,541	Digestive Diseases and Nutrition Research	1R01DK064986-01	Duke University
93.859	D	10,707	Biomedical Research and Research Training		
93.864	I	45,764	Population Research	40406800085574	National Bureau of Economic Research

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.865	I	12	Child Health and Human Development Extramural Research	FY2001-086	University of Kansas
93.865	I	43,717	Child Health and Human Development Extramural Research	FY2001-086M5	University of Kansas
93.865	I	31,880	Child Health and Human Development Extramural Research	FY03070002UNC-GY	University of Colorado
93.865	I	29,610	Child Health and Human Development Extramural Research	FY2001-086M6	University of Kansas
93.866	I	61,372	Aging Research	G-42-682-GA	Georgia Institute of Technology
93.866	I	23,758	Aging Research	008454-04	University of California
93.974	D	150,787	Family Planning - Service Delivery Improvement Research Grants		
		49,723,114	Total — University of North Carolina at Greensboro		

University of North Carolina at Pembroke

14	D	1,157,395	U.S. Department of Housing and Urban Development		
17.259	I	323,260	WIA Youth Activities	02-44-5467	LR COG
17.259	I	125,721	WIA Youth Activities	RYA02-44-5467	LR COG
17.259	I	628,465	WIA Youth Activities	02-44-5467 Yth	LR COG
43.001	D	25,813	Aerospace Education Services Program		
47.049	D	27,056	Mathematical and Physical Sciences		
84.007	D	83,148	Federal Supplemental Educational Opportunity Grants		
84.032	D	814,116	Federal Family Education Loans		
84.033	D	165,758	Federal Work-Study Program		
84.038	D	1,787,734	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	274,862	TRIO - Student Support Services		
84.047	D	277,630	TRIO - Upward Bound		
84.063	D	5,651,418	Federal Pell Grant Program		
84.116	D	10,367	Fund for the Improvement of Postsecondary Education		
84.299	D	360	Indian Education - Special Programs		
93.375	I	2,900	Minority Biomedical Research Support	N/A	Indiana University
93.822	D	368,762	Health Careers Opportunity Program		
93.910	I	181,053	Family and Community Violence Prevention Program	FCVP0026-01	Central State Univ.
93.926	D	460,576	Healthy Start Initiative		
93.928	I	14,837	Special Projects of National Significance	N/A	Robeson Health Care
		12,381,231	Total — University of North Carolina at Pembroke		

University of North Carolina at Wilmington

10.200	D	345,679	Grants for Agricultural Research, Special Research Grants		
10.206	D	30,294	Grants for Agricultural Research - Competitive Research Grants		
11.400	I	3,206	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	03-1002	Atlantic States

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.417	I	58	Sea Grant Support	RR746-007-75121	GA Sea Grant
11.417	I	21,141	Sea Grant Support	V1A3	SC Sea Grant
11.417	I	29,529	Sea Grant Support	745837	Univ of Washington
11.419	I	20,001	Coastal Zone Management Administration Awards	03-753	Univ of NH
11.429	D	16,297	Marine Sanctuary Program		
11.430	D	2,619,404	Undersea Research		
11.433	I	17,049	Marine Fisheries Initiative	742253	Ohio State Univ
11.439	D	92,755	Marine Mammal Data Program		
11.455	I	30	Cooperative Science and Education Program	4-25023	Rutgers - Inst of
11.460	D	1,010,647	Special Oceanic and Atmospheric Projects		
11.460	I	84,286	Special Oceanic and Atmospheric Projects	03-742	Univ of SC
11.478	D	90,548	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		
11.478	I	54,561	Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	MML-106390A	Mote Marine Lab
12.109	D	258,100	Protection, Clearing and Straightening Channels		
12.300	D	19,048	Basic and Applied Scientific Research		
14.246	D	18,156	Community Development Block Grants/Brownfields Economic Development Initiative		
15.608	D	44,257	Fish and Wildlife Management Assistance		
15.807	D	3,633	Earthquake Hazards Reduction Program		
15.808	D	50,381	U.S. Geological Survey: Research and Data Acquisition		
15.916	I	26,944	Outdoor Recreation - Acquisition, Development and Planning	579907400-1	FIU/Nat Park Svc
47.049	D	50,657	Mathematical and Physical Sciences		
47.049	I	9,335	Mathematical and Physical Sciences	TUL153-03/04	Tulane Univ
47.050	D	299,625	Geosciences		
47.050	I	1,231	Geosciences	UNCW3708	Calif Acad of Sci
47.050	I	669	Geosciences	418927-BA219	Texas A & M/NSR
47.050	I	18,407	Geosciences	10228241	UCSD/NSF
47.070	D	3,166	Computer and Information Science and Engineering		
47.074	D	479,899	Biological Sciences		
47.074	I	2,824	Biological Sciences	WISC-03	AAAS/NSF
47.074	I	6,049	Biological Sciences	02-0285	Univ of La - Lafa
47.075	D	-20	Social, Behavioral, and Economic Sciences		
47.076	D	412,666	Education and Human Resources		
47.078	D	50,519	Polar Programs		
66.436	D	24,720	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
66.456	I	8,835	National Estuary Program	MCBP-CWA-03	Maryland Coastal
66.500	I	29,992	Environmental Protection - Consolidated Research	P635151	Univ of Miami

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.607	D	-400	Training and Fellowships for the Environmental Protection Agency		
83.551	D	5,323	Project Impact: Building Disaster Resistant Communities		
84.007	D	282,215	Federal Supplemental Educational Opportunity Grants		
84.021	D	9,777	Overseas - Group Projects Abroad		
84.033	D	402,145	Federal Work-Study Program		
84.038	D	5,587,149	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	5,641,799	Federal Pell Grant Program		
84.116	I	3,446	Fund for the Improvement of Postsecondary Education	P116J980014-00	ETSU/US Dept Ed
84.268	D	36,615,093	Federal Direct Student Loans		
84.335	D	31,880	Child Care Access Means Parents in School		
84.339	I	7,066	Learning Anytime Anywhere Partnerships	0699.10.190D	Univ Col/Den/Ed
84.342	D	252,688	Preparing Tomorrow's Teachers to Use Technology		
84.350	D	335,523	Transition to Teaching		
93.113	D	1,458,327	Biological Response to Environmental Health Hazards		
93.242	D	211,530	Mental Health Research Grants		
93.273	D	126,938	Alcohol Research Programs		
93.279	D	71,723	Drug Abuse Research Programs		
93.337	I	48,127	Biomedical Research Support	S01160	UMD - Baltimore
93.358	D	16,529	Advanced Education Nursing Traineeships		
93.390	D	20,551	Academic Research Enhancement Award		
93.395	I	17,889	Cancer Treatment Research	1U56CA10532901	Health Sci Found
93.395	I	5,962	Cancer Treatment Research	1U56CA10532901	Health Sci Found
93.395	I	4,502	Cancer Treatment Research	1U56CA10532901	Health Sci Found
93.846	D	1,951	Arthritis, Musculoskeletal and Skin Diseases Research		
93.864	D	19,612	Population Research		
93.880	D	22,312	Minority Access to Research Careers		
93.887	D	113,655	Health Care and Other Facilities		
93.912	D	270,660	Rural Health Outreach and Rural Network Development Program		
		<u>57,838,550</u>	Total — University of North Carolina at Wilmington		

Western Carolina University

10.652	D	47,926	Forestry Research
11.303	D	96,588	Economic Development - Technical Assistance
12.910	D	3,754,589	Research and Technology Development
14.246	D	90,874	Community Development Block Grants/Brownfields Economic Development Initiative
15.608	D	3,274	Fish and Wildlife Management Assistance
15.916	D	4,118	Outdoor Recreation - Acquisition, Development and Planning

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.921	D	673	Rivers, Trails and Conservation Assistance		
15.923	D	32,842	National Center for Preservation Technology and Training		
42	I	236,757	Library of Congress	Sub-Grantee Agreement	Ed & Research Consortium
45.161	D	1,015	Promotion of the Humanities - Research		
47.050	D	24,738	Geosciences		
47.074	D	144,532	Biological Sciences		
59.037	D	2,185,070	Small Business Development Center		
84.007	D	139,623	Federal Supplemental Educational Opportunity Grants		
84.033	D	394,670	Federal Work-Study Program		
84.038	D	6,987,893	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	264,699	TRIO - Student Support Services		
84.044	D	354,583	TRIO - Talent Search		
84.047	D	332,603	TRIO - Upward Bound		
84.063	D	4,515,308	Federal Pell Grant Program		
84.268	D	19,996,648	Federal Direct Student Loans		
84.325	D	595,325	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
93.273	I	22,214	Alcohol Research Programs	WFUHS13057	Wake Forest University
93.364	D	3,927	Nursing Student Loans		
		40,230,489	Total — Western Carolina University		

Winston-Salem State University

12.420	D	214,477	Military Medical Research and Development		
12.901	D	59,713	Mathematical Sciences Grants Program		
14	D	122,379	U.S. Department of Housing and Urban Development		
14.219	D	76,926	Community Development Block Grants/Small Cities Program		
14.246	D	185,371	Community Development Block Grants/Brownfields Economic Development Initiative		
16.560	D	102,261	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.595	D	276,214	Executive Office for Weed and Seed		
43	D	124,704	National Aeronautics and Space Administration		
43.001	I	4,676	Aerospace Education Services Program	N/A	NASA Scholarship
47	I	251,581	National Science Foundation	557310 & 557410	NSF(SCI MAX)
47	D	8,722	National Science Foundation		
47.076	D	271,347	Education and Human Resources		
59	I	181,293	Small Business Administration	555700	Small Bus of NC
84.007	D	589,918	Federal Supplemental Educational Opportunity Grants		
84.031	D	3,001,344	Higher Education - Institution Aid		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.032	D	5,291,361	Federal Family Education Loans		
84.033	D	499,385	Federal Work-Study Program		
84.038	D	1,411,862	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	95,508	TRIO - Student Support Services		
84.047	D	362,815	TRIO - Upward Bound		
84.063	D	6,564,862	Federal Pell Grant Program		
84.120	D	612,688	Minority Science and Engineering Improvement		
84.129	D	116,235	Rehabilitation Long-Term Training		
84.325	D	7,383	Special Education - Personnel Preparation to Improve Services and Results for Children with Disabilities		
84.342	D	65,628	Preparing Tomorrow's Teachers to Use Technology		
93.032	D	81,501	Community Services Block Grant - Discretionary Awards		
93.106	D	188,533	Minority International Research Training Grant in the Biomedical and Behavioral Sciences		
93.361	D	76,084	Nursing Research		
93.364	D	7,341	Nursing Student Loans		
93.375	D	38,125	Minority Biomedical Research Support		
93.389	D	798,596	National Center for Research Resources		
93.397	D	106,318	Cancer Centers Support Grants		
93.822	D	371,607	Health Careers Opportunity Program		
93.837	D	122,075	Heart and Vascular Diseases Research		
93.925	D	528,468	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>22,817,301</u>	Total — Winston-Salem State University		
		<u>1,186,654,297</u>	Total — University of North Carolina System		

Community Colleges:

Alamance Community College

84.007	D	97,773	Federal Supplemental Educational Opportunity Grants		
84.033	D	194,818	Federal Work-Study Program		
84.063	D	3,011,665	Federal Pell Grant Program		
84.335	D	8,982	Child Care Access Means Parents in School		
		<u>3,313,238</u>	Total — Alamance Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Asheville-Buncombe Community College</u>					
14.246	D	222,017	Community Development Block Grants/Brownfields Economic Development Initiative		
17.258	D	66,075	WIA Adult Program		
17.260	D	57,459	WIA Dislocated Workers		
81	D	2,870	U.S. Department of Energy		
84.007	D	71,175	Federal Supplemental Educational Opportunity Grants		
84.032	D	159,461	Federal Family Education Loans		
84.033	D	79,647	Federal Work-Study Program		
84.063	D	3,111,596	Federal Pell Grant Program		
93.558	D	20,366	Temporary Assistance for Needy Families		
		<u>3,790,666</u>	Total — Asheville-Buncombe Community College		
<u>Beaufort County Community College</u>					
84	D	349,062	U.S. Department of Education		
84.007	D	28,396	Federal Supplemental Educational Opportunity Grants		
84.033	D	44,375	Federal Work-Study Program		
84.042	D	292,442	TRIO - Student Support Services		
84.063	D	2,113,129	Federal Pell Grant Program		
		<u>2,827,404</u>	Total — Beaufort County Community College		
<u>Bladen Community College</u>					
17.258	D	286,343	WIA Adult Program		
17.259	D	247,552	WIA Youth Activities		
17.260	D	209,965	WIA Dislocated Workers		
84.007	D	40,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	35,000	Federal Work-Study Program		
84.063	D	2,985,421	Federal Pell Grant Program		
		<u>3,804,281</u>	Total — Bladen Community College		
<u>Blue Ridge Community College</u>					
84.007	D	20,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	27,267	Federal Work-Study Program		
84.063	D	1,276,985	Federal Pell Grant Program		
		<u>1,324,252</u>	Total — Blue Ridge Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Brunswick Community College</u>					
84.063	D	1,262,636	Federal Pell Grant Program		
		<u>1,262,636</u>	Total — Brunswick Community College		
<u>Caldwell Community College</u>					
84.007	D	30,864	Federal Supplemental Educational Opportunity Grants		
84.031	D	270,758	Higher Education - Institution Aid		
84.033	D	65,793	Federal Work-Study Program		
84.042	D	215,398	TRIO - Student Support Services		
84.044	D	216,606	TRIO - Talent Search		
84.063	D	3,206,973	Federal Pell Grant Program		
		<u>4,006,392</u>	Total — Caldwell Community College		
<u>Cape Fear Community College</u>					
84.007	D	114,743	Federal Supplemental Educational Opportunity Grants		
84.032	D	118,850	Federal Family Education Loans		
84.033	D	167,792	Federal Work-Study Program		
84.063	D	5,766,462	Federal Pell Grant Program		
		<u>6,167,847</u>	Total — Cape Fear Community College		
<u>Carteret Community College</u>					
17.258	D	102,841	WIA Adult Program		
47	D	30,031	National Science Foundation		
84.007	D	28,440	Federal Supplemental Educational Opportunity Grants		
84.032	D	22,893	Federal Family Education Loans		
84.033	D	47,562	Federal Work-Study Program		
84.042	D	270,267	TRIO - Student Support Services		
84.063	D	1,803,704	Federal Pell Grant Program		
		<u>2,305,738</u>	Total — Carteret Community College		
<u>Catawba Valley Community College</u>					
84.007	D	29,715	Federal Supplemental Educational Opportunity Grants		
84.033	D	17,712	Federal Work-Study Program		
84.063	D	3,259,361	Federal Pell Grant Program		
84.116	D	184,623	Fund for the Improvement of Postsecondary Education		
		<u>3,491,411</u>	Total — Catawba Valley Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Central Carolina Community College</u>					
84.007	D	56,720	Federal Supplemental Educational Opportunity Grants		
84.033	D	76,189	Federal Work-Study Program		
84.063	D	3,799,067	Federal Pell Grant Program		
84.335	D	24,520	Child Care Access Means Parents in School		
		<u>3,956,496</u>	Total — Central Carolina Community College		
<u>Central Piedmont Community College</u>					
16	D	475,021	U.S. Department of Justice		
84.007	D	255,755	Federal Supplemental Educational Opportunity Grants		
84.031	D	197,301	Higher Education - Institution Aid		
84.033	D	304,190	Federal Work-Study Program		
84.038	D	41,228	Federal Perkins Loan Program - Federal Capital Contributions		
84.042	D	258,127	TRIO - Student Support Services		
84.044	D	218,312	TRIO - Talent Search		
84.047	D	128,047	TRIO - Upward Bound		
84.063	D	7,520,644	Federal Pell Grant Program		
84.078	I	35,010	Special Education - Postsecondary Education Programs for Persons with Disabilities	H324A010003-01	Univ of Tenn
		<u>9,433,635</u>	Total — Central Piedmont Community College		
<u>Cleveland Community College</u>					
84.007	D	2,820,609	Federal Supplemental Educational Opportunity Grants		
84.033	D	36,379	Federal Work-Study Program		
84.063	D	20,880	Federal Pell Grant Program		
		<u>2,877,868</u>	Total — Cleveland Community College		
<u>Coastal Carolina Community College</u>					
17.258	I	139,504	WIA Adult Program	03-2020-40-6035-07	ECWDB
17.260	I	10,876	WIA Dislocated Workers	03-2050-40-6035-07	ECWDB
84.007	D	46,792	Federal Supplemental Educational Opportunity Grants		
84.033	D	89,376	Federal Work-Study Program		
84.063	D	4,034,671	Federal Pell Grant Program		
		<u>4,321,219</u>	Total — Coastal Carolina Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>College of the Albemarle</u>					
84.007	D	47,252	Federal Supplemental Educational Opportunity Grants		
84.033	D	41,002	Federal Work-Study Program		
84.042	D	229,447	TRIO - Student Support Services		
84.063	D	1,948,620	Federal Pell Grant Program		
84.066	D	175,670	TRIO - Educational Opportunity Centers		
		<u>2,441,991</u>	Total — College of the Albemarle		
<u>Craven Community College</u>					
84.007	D	96,400	Federal Supplemental Educational Opportunity Grants		
84.032	D	406,981	Federal Family Education Loans		
84.033	D	88,328	Federal Work-Study Program		
84.063	D	2,723,231	Federal Pell Grant Program		
		<u>3,314,940</u>	Total — Craven Community College		
<u>Davidson Community College</u>					
84.007	D	49,218	Federal Supplemental Educational Opportunity Grants		
84.033	D	45,322	Federal Work-Study Program		
84.042	D	232,879	TRIO - Student Support Services		
84.063	D	3,488,829	Federal Pell Grant Program		
		<u>3,816,248</u>	Total — Davidson Community College		
<u>Durham Technical Community College</u>					
84.007	D	29,920	Federal Supplemental Educational Opportunity Grants		
84.033	D	49,482	Federal Work-Study Program		
84.063	D	3,946,974	Federal Pell Grant Program		
84.116	D	12,022	Fund for the Improvement of Postsecondary Education		
94.002	D	61,724	Retired and Senior Volunteer Program		
		<u>4,100,122</u>	Total — Durham Technical Community College		
<u>Edgecombe Community College</u>					
17.258	I	94,253	WIA Adult Program	9-3590-21-4466	Upper C.P. COG
17.259	I	100,847	WIA Youth Activities	9-3590-21-4466	Upper C.P. COG
17.260	I	1,302,155	WIA Dislocated Workers	9-3590-21-4466	Upper C.P. COG
84.033	D	19,837	Federal Work-Study Program		
84.063	D	3,755,569	Federal Pell Grant Program		
		<u>5,272,661</u>	Total — Edgecombe Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Fayetteville Technical Community College</u>					
84.007	D	72,725	Federal Supplemental Educational Opportunity Grants		
84.032	D	633,469	Federal Family Education Loans		
84.033	D	134,552	Federal Work-Study Program		
84.038	D	892	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	10,315,044	Federal Pell Grant Program		
84.116	D	135,117	Fund for the Improvement of Postsecondary Education		
84.335	D	39,314	Child Care Access Means Parents in School		
93.925	D	61,451	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>11,392,564</u>	Total — Fayetteville Technical Community College		
<u>Forsyth Community College</u>					
17.260	D	355,880	WIA Dislocated Workers		
19.402	D	7,782	International Visitors Program		
82	I	102,570	United States Information Agency	1A-PSLJ-G7190246	Southeastern Comm College
84.007	D	93,066	Federal Supplemental Educational Opportunity Grants		
84.033	D	56,146	Federal Work-Study Program		
84.063	D	4,970,394	Federal Pell Grant Program		
84.116	I	4,342	Fund for the Improvement of Postsecondary Education	P116B010644	Tidewater Comm College
		<u>5,590,180</u>	Total — Forsyth Community College		
<u>Gaston College</u>					
84.007	D	52,632	Federal Supplemental Educational Opportunity Grants		
84.033	D	91,322	Federal Work-Study Program		
84.063	D	4,560,588	Federal Pell Grant Program		
		<u>4,704,542</u>	Total — Gaston College		
<u>Guilford Technical Community College</u>					
84.007	D	98,179	Federal Supplemental Educational Opportunity Grants		
84.032	D	1,742,038	Federal Family Education Loans		
84.033	D	162,958	Federal Work-Study Program		
84.063	D	7,363,596	Federal Pell Grant Program		
		<u>9,366,771</u>	Total — Guilford Technical Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Halifax Community College</u>					
84.007	D	32,184	Federal Supplemental Educational Opportunity Grants		
84.033	D	76,230	Federal Work-Study Program		
84.042	D	292,423	TRIO - Student Support Services		
84.063	D	3,198,571	Federal Pell Grant Program		
84.066	D	177,919	TRIO - Educational Opportunity Centers		
84.335	D	20,057	Child Care Access Means Parents in School		
		<u>3,797,384</u>	Total — Halifax Community College		
<u>Haywood Community College</u>					
47.076	D	96,014	Education and Human Resources		
84.007	D	38,125	Federal Supplemental Educational Opportunity Grants		
84.032	D	68,503	Federal Family Education Loans		
84.033	D	55,983	Federal Work-Study Program		
84.063	D	1,944,122	Federal Pell Grant Program		
		<u>2,202,747</u>	Total — Haywood Community College		
<u>Isothermal Community College</u>					
84.007	D	10,628	Federal Supplemental Educational Opportunity Grants		
84.033	D	22,708	Federal Work-Study Program		
84.038	D	11,921	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	2,534,114	Federal Pell Grant Program		
		<u>2,579,371</u>	Total — Isothermal Community College		
<u>James Sprunt Community College</u>					
84.007	D	19,200	Federal Supplemental Educational Opportunity Grants		
84.033	D	41,410	Federal Work-Study Program		
84.042	D	296,474	TRIO - Student Support Services		
84.044	D	258,371	TRIO - Talent Search		
84.047	D	327,660	TRIO - Upward Bound		
84.063	D	1,715,780	Federal Pell Grant Program		
93.364	D	13,940	Nursing Student Loans		
		<u>2,672,835</u>	Total — James Sprunt Community College		
<u>Johnston Community College</u>					
84.007	D	18,884	Federal Supplemental Educational Opportunity Grants		
84.032	D	2,006	Federal Family Education Loans		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	51,890	Federal Work-Study Program		
84.042	D	225,098	TRIO - Student Support Services		
84.063	D	2,182,220	Federal Pell Grant Program		
		<u>2,480,098</u>	Total — Johnston Community College		
<u>Lenoir Community College</u>					
17.255	I	44,016	Workforce Investment Act	03-2050-40-6169	Eastern Carolina Workforce Dev Bd
17.255	I	270,912	Workforce Investment Act	03-2020-40-6169	Eastern Carolina Workforce Dev Bd
17.255	I	419,114	Workforce Investment Act	03-2030-40-6169	Eastern Carolina Workforce Dev Bd
17.255	I	103,586	Workforce Investment Act	03-2040-40-6169	Eastern Carolina Workforce Dev Bd
17.255	I	44,481	Workforce Investment Act	02-2031-40-6169	Eastern Carolina Workforce Dev Bd
84.032	D	143,863	Federal Family Education Loans		
84.033	D	69,062	Federal Work-Study Program		
84.063	D	3,714,189	Federal Pell Grant Program		
		<u>4,809,223</u>	Total — Lenoir Community College		
<u>Martin Community College</u>					
84.007	D	22,860	Federal Supplemental Educational Opportunity Grants		
84.033	D	33,026	Federal Work-Study Program		
84.063	D	1,482,217	Federal Pell Grant Program		
		<u>1,538,103</u>	Total — Martin Community College		
<u>Mayland Community College</u>					
17.258	I	8,988	WIA Adult Program	03-2050-49-1380	Region D
17.258	I	113,242	WIA Adult Program	03-2020-49-1380	Region D
17.259	I	73,898	WIA Youth Activities	03-2040-49-1380	Region D
17.260	I	172,403	WIA Dislocated Workers	03-2030-49-1380	Region D
84.007	D	35,180	Federal Supplemental Educational Opportunity Grants		
84.033	D	18,424	Federal Work-Study Program		
84.042	D	228,751	TRIO - Student Support Services		
84.063	D	951,374	Federal Pell Grant Program		
93.575	I	2,750	Child Care and Development Block Grant	N/A	Headstart
93.575	I	3,485	Child Care and Development Block Grant	N/A	Headstart
93.575	D	35,593	Child Care and Development Block Grant		
		<u>1,644,088</u>	Total — Mayland Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>McDowell Community College</u>					
17.258	I	37,201	WIA Adult Program	02-2020-01	Isothermal PDC
17.259	I	119,064	WIA Youth Activities	03-2040-01	Isothermal PDC
84.007	D	12,180	Federal Supplemental Educational Opportunity Grants		
84.033	D	26,060	Federal Work-Study Program		
84.063	D	1,405,364	Federal Pell Grant Program		
		<u>1,599,869</u>	Total — McDowell Community College		
<u>Mitchell Community College</u>					
84.007	D	23,792	Federal Supplemental Educational Opportunity Grants		
84.033	D	23,326	Federal Work-Study Program		
84.063	D	2,119,709	Federal Pell Grant Program		
		<u>2,166,827</u>	Total — Mitchell Community College		
<u>Montgomery Community College</u>					
17.258	D	122,449	WIA Adult Program		
17.260	D	222,484	WIA Dislocated Workers		
84.007	D	23,672	Federal Supplemental Educational Opportunity Grants		
84.033	D	11,532	Federal Work-Study Program		
84.063	D	1,235,062	Federal Pell Grant Program		
		<u>1,615,199</u>	Total — Montgomery Community College		
<u>Nash Community College</u>					
84.033	D	23,458	Federal Work-Study Program		
84.042	D	260,832	TRIO - Student Support Services		
84.063	D	2,203,100	Federal Pell Grant Program		
		<u>2,487,390</u>	Total — Nash Community College		
<u>Pamlico Community College</u>					
17.258	I	58,317	WIA Adult Program	03-2020-40-6227-08	Eastern Carolina Workforce Dev. Board, Inc.
17.260	I	25,467	WIA Dislocated Workers	03-2030-40-6227-08	Eastern Carolina Workforce Dev. Board, Inc.
84.007	D	21,630	Federal Supplemental Educational Opportunity Grants		
84.033	D	7,032	Federal Work-Study Program		
84.063	D	400,622	Federal Pell Grant Program		
		<u>513,068</u>	Total — Pamlico Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Piedmont Community College</u>					
17.258	I	49,094	WIA Adult Program	03-2020-43-4236-00-13-IR	Council of Governments
17.259	I	118,463	WIA Youth Activities	03-2040-43-4236-00-43-EW	Council of Governments
17.259	I	69,064	WIA Youth Activities	03-2020-43-4236-00-13-IR	Council of Governments
17.260	I	94,729	WIA Dislocated Workers	03-2020-43-4236-00-00	Council of Governments
84.007	D	27,725	Federal Supplemental Educational Opportunity Grants		
84.033	D	40,046	Federal Work-Study Program		
84.042	D	317,484	TRIO - Student Support Services		
84.063	D	2,004,367	Federal Pell Grant Program		
84.066	D	531,886	TRIO - Educational Opportunity Centers		
		<u>3,252,858</u>	Total — Piedmont Community College		
<u>Pitt Community College</u>					
10.558	D	21,842	Child and Adult Care Food Program		
17.258	D	375,963	WIA Adult Program		
17.259	D	37,273	WIA Youth Activities		
17.260	D	267,473	WIA Dislocated Workers		
84.007	D	70,730	Federal Supplemental Educational Opportunity Grants		
84.032	D	86,116	Federal Family Education Loans		
84.033	D	169,975	Federal Work-Study Program		
84.038	D	4,533	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	5,831,843	Federal Pell Grant Program		
84.335	D	27,801	Child Care Access Means Parents in School		
93.364	D	2,657	Nursing Student Loans		
		<u>6,896,206</u>	Total — Pitt Community College		
<u>Randolph Community College</u>					
84.007	D	26,037	Federal Supplemental Educational Opportunity Grants		
84.033	D	49,343	Federal Work-Study Program		
84.042	D	214,731	TRIO - Student Support Services		
84.063	D	2,779,339	Federal Pell Grant Program		
		<u>3,069,450</u>	Total — Randolph Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Richmond Community College</u>					
84.007	D	37,590	Federal Supplemental Educational Opportunity Grants		
84.033	D	54,561	Federal Work-Study Program		
84.063	D	2,692,924	Federal Pell Grant Program		
		<u>2,785,075</u>	Total — Richmond Community College		
<u>Roanoke-Chowan Community College</u>					
84.007	D	29,370	Federal Supplemental Educational Opportunity Grants		
84.033	D	45,014	Federal Work-Study Program		
84.042	D	276,236	TRIO - Student Support Services		
84.063	D	2,212,938	Federal Pell Grant Program		
		<u>2,563,558</u>	Total — Roanoke-Chowan Community College		
<u>Robeson Community College</u>					
84.007	D	38,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	29,419	Federal Work-Study Program		
84.063	D	4,003,841	Federal Pell Grant Program		
		<u>4,071,260</u>	Total — Robeson Community College		
<u>Rockingham Community College</u>					
17.259	I	68,882	WIA Youth Activities	N/A	NW Piedmont Council of Governments
84.007	D	20,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	21,909	Federal Family Education Loans		
84.033	D	45,000	Federal Work-Study Program		
84.063	D	2,015,651	Federal Pell Grant Program		
		<u>2,171,442</u>	Total — Rockingham Community College		
<u>Rowan-Cabarrus Community College</u>					
84.007	D	7,901	Federal Supplemental Educational Opportunity Grants		
84.033	D	9,920	Federal Work-Study Program		
84.063	D	5,526,126	Federal Pell Grant Program		
		<u>5,543,947</u>	Total — Rowan-Cabarrus Community College		
<u>Sampson Community College</u>					
10	D	2,110	U.S. Department of Agriculture		
84.002	D	245,097	Adult Education - State Grant Program		
84.007	D	44,268	Federal Supplemental Educational Opportunity Grants		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	66,494	Federal Work-Study Program		
84.042	D	247,666	TRIO - Student Support Services		
84.063	D	2,131,880	Federal Pell Grant Program		
84.243	D	104,274	Tech-Prep Education		
84.335	D	11,976	Child Care Access Means Parents in School		
		<u>2,853,765</u>	Total — Sampson Community College		

Sandhills Community College

84.007	D	50,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	112,495	Federal Work-Study Program		
84.042	D	220,846	TRIO - Student Support Services		
84.063	D	4,537,434	Federal Pell Grant Program		
		<u>4,920,775</u>	Total — Sandhills Community College		

South Piedmont Community College

84.007	D	25,721	Federal Supplemental Educational Opportunity Grants		
84.033	D	54,033	Federal Work-Study Program		
84.063	D	1,758,295	Federal Pell Grant Program		
		<u>1,838,049</u>	Total — South Piedmont Community College		

Southeastern Community College

17	D	27,580	U.S. Department of Labor		
17	I	7,648	U.S. Department of Labor	0-2050-33	Cape Fear COG
17.258	I	328,800	WIA Adult Program	0-2020-33	Cape Fear COG
17.259	I	95,886	WIA Youth Activities	0-2040-33	Cape Fear COG
17.260	I	193,928	WIA Dislocated Workers	0-2030-33	Cape Fear COG
82	D	338,496	United States Information Agency		
84.007	D	82,253	Federal Supplemental Educational Opportunity Grants		
84.031	D	23,275	Higher Education - Institution Aid		
84.032	D	53,104	Federal Family Education Loans		
84.033	D	55,026	Federal Work-Study Program		
84.038	D	12,837	Federal Perkins Loan Program - Federal Capital Contributions		
84.044	D	326,898	TRIO - Talent Search		
84.047	D	406,328	TRIO - Upward Bound		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	3,400,219	Federal Pell Grant Program		
93.364	D	33,057	Nursing Student Loans		
94.002	D	103,451	Retired and Senior Volunteer Program		
		<u>5,488,786</u>	Total — Southeastern Community College		

Southwestern Community College

11.552	D	45,832	Technology Opportunities Program		
84.007	D	28,406	Federal Supplemental Educational Opportunity Grants		
84.031	D	318,141	Higher Education - Institution Aid		
84.032	D	1,494	Federal Family Education Loans		
84.033	D	55,202	Federal Work-Study Program		
84.042	D	258,636	TRIO - Student Support Services		
84.047	D	232,254	TRIO - Upward Bound		
84.063	D	1,901,830	Federal Pell Grant Program		
84.334	D	610,273	Gaining Early Awareness and Readiness for Undergraduate Programs		
		<u>3,452,068</u>	Total — Southwestern Community College		

Stanly Community College

17.261	D	1,075,654	Employment and Training Administration Pilots, Demonstrations and Research Projects		
84.007	D	12,466	Federal Supplemental Educational Opportunity Grants		
84.031	D	149,528	Higher Education - Institution Aid		
84.033	D	38,373	Federal Work-Study Program		
84.063	D	1,414,850	Federal Pell Grant Program		
		<u>2,690,871</u>	Total — Stanly Community College		

Surry Community College

84.007	D	25,178	Federal Supplemental Educational Opportunity Grants		
84.033	D	76,863	Federal Work-Study Program		
84.063	D	2,384,108	Federal Pell Grant Program		
		<u>2,486,149</u>	Total — Surry Community College		

Tri-County Community College

84.007	D	20,849	Federal Supplemental Educational Opportunity Grants		
84.027	D	143,710	Special Education - Grants to States		
84.033	D	35,315	Federal Work-Study Program		
84.063	D	1,554,753	Federal Pell Grant Program		
		<u>1,754,627</u>	Total — Tri-County Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Vance-Granville Community College</u>					
17.258	I	267,064	WIA Adult Program	03-2020-43-4316-00-13-IR	Kerr-Tar Council of Gov't
17.258	I	725	WIA Adult Program	02-2020-43-4316-00-13-IR	Kerr-Tar Council of Gov't
17.258	I	135,235	WIA Adult Program	03-2020-43-4316-00-11/12-RG	Kerr-Tar Council of Gov't
17.259	I	82,876	WIA Youth Activities	03-2040-43-4316-00-13-IR	Kerr-Tar Council of Gov't
17.259	I	6,701	WIA Youth Activities	Joblink Enhancement Grt	Kerr-Tar Council of Gov't
17.260	I	291,486	WIA Dislocated Workers	03-2020-43-4316-E	Kerr-Tar Council of Gov't
17.260	I	2,213	WIA Dislocated Workers	02-2020-43-4316-E	Kerr-Tar Council of Gov't
84.007	D	68,668	Federal Supplemental Educational Opportunity Grants		
84.033	D	132,740	Federal Work-Study Program		
84.042	D	253,944	TRIO - Student Support Services		
84.063	D	5,628,009	Federal Pell Grant Program		
		<u>6,869,661</u>	Total — Vance-Granville Community College		
<u>Wake Technical Community College</u>					
47.076	D	271,460	Education and Human Resources		
84.007	D	34,599	Federal Supplemental Educational Opportunity Grants		
84.032	D	1,078,146	Federal Family Education Loans		
84.033	D	68,776	Federal Work-Study Program		
84.063	D	5,625,268	Federal Pell Grant Program		
84.141	D	398,600	Migrant Education - High School Equivalency Program		
84.335	D	26,149	Child Care Access Means Parents in School		
		<u>7,502,998</u>	Total — Wake Technical Community College		
<u>Wayne Community College</u>					
17	D	4,099	U.S. Department of Labor		
17.258	D	189,701	WIA Adult Program		
17.259	D	205,023	WIA Youth Activities		
17.260	D	185,916	WIA Dislocated Workers		
84.007	D	50,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	92,846	Federal Work-Study Program		
84.038	D	1,661	Federal Perkins Loan Program - Federal Capital Contributions		
84.063	D	3,285,873	Federal Pell Grant Program		
94.016	D	43,861	Senior Companion Program		
		<u>4,058,980</u>	Total — Wayne Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Western Piedmont Community College</u>					
84.007	D	38,850	Federal Supplemental Educational Opportunity Grants		
84.032	D	53,477	Federal Family Education Loans		
84.033	D	83,815	Federal Work-Study Program		
84.044	D	245,196	TRIO - Talent Search		
84.063	D	3,507,207	Federal Pell Grant Program		
		<u>3,928,545</u>	Total — Western Piedmont Community College		
<u>Wilkes Community College</u>					
16.525	D	36,398	Grants to Reduce Violent Crimes Against Women on Campus		
17.249	I	60	Employment Services and Job Training Pilots - Demonstrations and Research	AF-10540-00-60	High Country COG
17.258	I	3,368	WIA Adult Program	02-2020-49-1533	High Country COG
17.258	I	200,705	WIA Adult Program	03-2020-49-1533	High Country COG
17.259	I	1,952	WIA Youth Activities	02-2040-49-1533	High Country COG
17.259	I	178,758	WIA Youth Activities	03-2040-49-1533	High Country COG
17.260	I	6,344	WIA Dislocated Workers	02-2031-49-1533	High Country COG
17.260	I	712,290	WIA Dislocated Workers	03-2030-49-1533	High Country COG
84	D	483	U.S. Department of Education		
84.007	D	15,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	36,000	Federal Work-Study Program		
84.042	D	291,802	TRIO - Student Support Services		
84.063	D	2,812,718	Federal Pell Grant Program		
		<u>4,295,878</u>	Total — Wilkes Community College		
<u>Wilson Technical Community College</u>					
84.007	D	31,021	Federal Supplemental Educational Opportunity Grants		
84.033	D	28,608	Federal Work-Study Program		
84.042	D	281,093	TRIO - Student Support Services		
84.044	D	147,842	TRIO - Talent Search		
84.047	D	263,292	TRIO - Upward Bound		
84.063	D	3,425,335	Federal Pell Grant Program		
		<u>4,177,191</u>	Total — Wilson Technical Community College		
		<u>219,661,443</u>	Total — Community Colleges		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2004

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>					
20.106	D	56,664	Airport Improvement Program		
		56,664	Total — Global TransPark		
<u>NC Partnership for Children</u>					
93.110	I	9,604	Maternal and Child Health Federal Consolidated Programs	5884SS01	Iowa Dept of Public Health
		9,604	Total — NC Partnership for Children		
<u>NC State Ports Authority</u>					
20.420	D	142,420	Port Security Grants		
66	D	14,000	Environmental Protection Agency		
		156,420	Total — NC State Ports Authority		
		222,688	Total — Other Component Units		
		1,406,538,428	Total — Component Units		
		13,349,894,625	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, 2004

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 which 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), Nurse Faculty Loan Program (CFDA 93.264), Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA 93.342), Nursing Student Loans (CFDA 93.364), Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458), Capitalization Grants for Drinking Water State Revolving Funds (66.468) and Economic Adjustment Assistance (11.307) - 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, 2004

- Highway Planning and Construction (State Infrastructure Bank) (CFDA 20.205) – These loans are made by the Department of Transportation to transportation facilities and other transportation projects. The amount reflected in the accompanying Schedule of Expenditures of Federal Awards is for new loans made during the year and the balance of loans from previous years. The outstanding loan balance does not include interest or administrative costs.

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.
- Food Distribution Program on Indian Reservations (CFDA 10.567) – Food commodities donated to the N.C. Department of Agriculture are reported at the value assigned by the U.S. Department of Agriculture.
- Emergency Food Assistance Program (Food Commodities) (CFDA 10.569) – Food commodities donated to the N.C. Department of Agriculture are reported at the value assigned by the U.S. Department of Agriculture.
- Commodity Supplemental Food Program (CFDA 10.565) – Food commodities donated to the N.C. Department of Agriculture are reported at the value assigned by the U.S. Department of Agriculture.

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	\$99,645,193
Capitalization Grants for Clean Water State Revolving Funds	66.458	58,747,891
Capitalization Grants for Drinking Water State Revolving Funds	66.468	23,385,821
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	3,845,655
Economic Adjustment Assistance	11.307	432,000
Nursing Student Loans	93.364	333,130
Highway Planning and Construction (State Infrastructure Bank)	20.205	137,354
Nurse Faculty Loan Program	93.264	27,189

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 \$1,086,897,668 and \$354,650,598, respectively.

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**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2004**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

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 Office of Internal Auditor has contacted the State Auditor's Office to establish a time to begin the review of their workpapers which have been returned from the FBI. The review should begin June 29, 2004.</p>
97-SA-58	Health and Human Services	<p><u>Enhance Controls to Prevent Payment of Incorrect Claims</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
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. The Office of Internal Auditor has contacted the State Auditor's Office to establish a time to begin the review of their workpapers which have been returned from the FBI. The review should begin June 29, 2004.</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. The Office of Internal Auditor has contacted the State Auditor's Office to establish a time to begin the review of their workpapers which have been returned from the FBI. The review should begin June 29, 2004.</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. The Office of Internal Auditor has contacted the State Auditor's Office to establish a time to begin the review of their workpapers which have been returned from the FBI. The review should begin June 29, 2004.</p>
98-SA-64	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/CMS.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
99-SA-56	Health and Human Services	<p><u>Administrative Costs Exceeded Earmarking Requirements</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, July 12, 2004, 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 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>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
99-SA-68	Health and Human Services	<p><u>Services Billed Were Not Supported by 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, July 12, 2004, 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 is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
99-SA-69	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, July 12, 2004, 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 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, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
00-SA-63	Health and Human Services	<u>Programs Were Not Monitored or Inadequately Monitored</u> Full corrective action has been taken.
00-SA-65	Health and Human Services	<u>Services Billed Were Not Supported by Medical Records</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
01-SA-7	Employment Security Commission	<u>Access Rights for Separated Employees Not Removed Timely</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, August 31, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse; 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
01-SA-8	Employment Security Commission	<u>Some Quarterly Tax and Wage Reports Not Retained</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, August 31, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse; 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
01-SA-9	Employment Security Commission	<u>Claimant Eligibility Not Always Adequately Documented</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, August 31, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse; 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		3. A management decision has not been issued.
01-SA-10	Transportation	<u>Equipment Purchased Without Required Approval</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-11	Transportation	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-12	Transportation	<u>Expenditures Charged to a Grant After the Period of Availability</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-13	Transportation	<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, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-14	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-15	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-16	Transportation	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-17	Transportation	<u>Expenditures Charged to a Grant After the Period of Availability</u>
		The audit finding does not warrant further action because:
		1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-18	Transportation	<u>Required Debarment Certifications Were Not Obtained</u>
		The audit finding does not warrant further action because:
		1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-19	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u>
		The audit finding does not warrant further action because:
		1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation 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, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-20	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-21	Transportation	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-22	Transportation	<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, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-23	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-24	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>
		The audit finding does not warrant further action because:
		1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-25	Transportation	<u>Required Debarment Certifications Were Not Obtained</u>
		The audit finding does not warrant further action because:
		1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-26	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u>
		The audit finding does not warrant further action because:
		1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation 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, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-27	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-28	Transportation	<u>Equipment Purchased Without Required Approval</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-29	Transportation	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-30	Transportation	<u>Expenditures Charged to a Grant After the Period of Availability</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-31	Transportation	<u>Required Debarment Certifications Were Not Obtained</u>
		The audit finding does not warrant further action because:
		1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-32	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u>
		The audit finding does not warrant further action because:
		1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-33	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u>
		The audit finding does not warrant further action because:
		1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation 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, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-34	Transportation	<u>Funds Provided to Subrecipients Without Executed Contract Agreements</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-35	Transportation	<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, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-36	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-37	Transportation	<u>Audit Requirements Incorrectly Stated in Subrecipient Contracts</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-38	Environment and Natural Resources	<u>Mathematical Inaccuracies in Annual Report</u>
		The audit finding does not warrant further action because:
		1. As of today, January 25, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The EPA is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-39	Environment and Natural Resources	<u>Inadequate Subrecipient Monitoring</u>
		The audit finding does not warrant further action because:
		1. As of today, January 25, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The EPA is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-40	Environment and Natural Resources	<u>Noncompliance With Environmental Review Requirements</u>
		The audit finding does not warrant further action because:
		1. As of today, January 25, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The EPA 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, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-41	Crime Control and Public Safety	<u>Public Assistance Grant Progress Reports Were Incomplete</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, January 18, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The Department of Homeland Security (DHS) is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-42	Crime Control and Public Safety	<u>Tracking of Subrecipient Audit Reports Inadequate</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, January 18, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The Department Homeland Security is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-43	Crime Control and Public Safety	<u>Management Decisions on Subrecipient Audit Reports Not Issued</u> The audit finding does not warrant further action because: <ol style="list-style-type: none">1. As of today, January 18, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and3. A management decision has not been issued.
01-SA-44	Transportation	<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, December 14, 2004, two years have passed since the audit report in which the finding occurred was submitted on

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		March 28, 2002 to the Federal clearinghouse;
		2. The Federal Emergency Management Agency is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-45	Crime Control and Public Safety	<u>Required Debarment Certifications Not Obtained</u>
		The audit finding does not warrant further action because:
		1. As of today, January 18, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and
		3. A management decision has not been issued.
01-SA-46	Public Instruction	<u>Funds Were Provided to Subrecipients Who Were Never Approved for Funding</u>
		The audit finding does not warrant further action because:
		1. As of today, October 18, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002, 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.
01-SA-47	Health and Human Services	<u>Basic Support Claims Were Not Properly Paid</u>
		The audit finding does not warrant further action because:
		1. As of today, March 7, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;
		2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		3. A management decision has not been issued.
01-SA-48	Health and Human Services	<u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
01-SA-58	Health and Human Services	<u>Period of Availability Not Documented</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, March 7, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 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.
01-SA-59	Health and Human Services	<u>Management Decision on Subrecipient Audit Reports Not Issued</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> 1. As of today, August 26, 2004, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 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.
01-SA-60	Health and Human Services	<u>Employee Paid for Unearned Leave</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> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
01-SA-66	Health and Human Services	<p><u>Program Was Not Monitored</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-72	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/OARCP.</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>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, March 7, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/CMS is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
01-SA-74	Health and Human Services	<p><u>Internal Control Weaknesses Were Identified in the Division's Contracting Process</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, March 7, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services/CMS is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
01-SA-76	Health and Human Services	<p><u>Required System Review Report Was Not Issued</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, March 7, 2005, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2002 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>2. The U.S. Department of Health and Human Services/CMS is not currently following up with the Department on the audit finding; and</p> <p>3. A management decision has not been issued.</p>
01-SA-77	Health and Human Services	<p><u>Nursing Facility Desk Audits Were Not Completed</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-88	State Controller	<p><u>State Failed to Remit Matching Contributions to Employee Pension Fund</u></p> <p>Partial corrective action has been taken. In December 2001, the North Carolina General Assembly enacted legislation (Session Law 2001-513) declaring intent to pay, over a five year period, the employer contribution to the Teachers' and State Employees' Retirement System (System) that would have been paid during the period from February 28, 2001 through June 30, 2001. The legislation further provided that the payment would be made with interest at rates consistent with the investment rate of return for the System. Through fiscal year ended June 30, 2004, the State has paid installments of \$30 million to the System.</p> <p>The Office of the State Controller (OSC) is currently in communication with the US Department of Health and Human Services (HHS) regarding a settlement to an exception taken by HHS to the action taken by the Governor with regard to the employer contribution in 2001. The OSC has submitted a proposed settlement that is being evaluated by the HHS.</p>
02-SA-1	Health and Human Services	<p><u>Errors in Electronic Benefits Transfer Reconciliations</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture/FNS.</p>
02-SA-2	Public Instruction	<p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
02-SA-3	Public Instruction	<p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
02-SA-4	Health and Human Services	<p><u>Untimely Receipt and Review of Subrecipient Audit Reports</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
02-SA-5	Health and Human Services	<p><u>Accounting Records Do Not Sufficiently Support Federal Reporting and Period of Availability Requirements</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>
02-SA-6	Health and Human Services	<p><u>Fiscal Monitoring Not Performed on Nutrition Education Subrecipients</u></p> <p>Partial corrective action has been taken. Nutrition Education Monitoring (programmatic and fiscal) is planned for FFY 2004 during August and September.</p>
02-SA-7	Correction	<p><u>Federal Funds Not Drawn in Accordance With State Cash Management Plan</u></p> <p>Full corrective action has been taken.</p>
02-SA-8	Correction	<p><u>Required Debarment Certifications Not Obtained</u></p> <p>Full corrective action has been taken.</p>
02-SA-9	Employment Security Commission	<p><u>Access Rights for Separated Employees Not Revoked Timely</u></p> <p>Partial corrective action has been taken. The agency continues to evaluate a risk based approach to the standard for timeliness of access revocation. Revisions to the internal security procedures have been drafted and will be implemented with the launch of the agency's ISO 9000 based management system.</p>
02-SA-10	Employment Security Commission	<p><u>Claimant Eligibility Documentation Needs Improvement</u></p> <p>Partial corrective action has been taken. ESC did have a document retention problem in that the claimants' individual work search lists could not be located in some cases. The document retention problem mainly results from the extremely high volume of claims being taken at the time which resulted in an extremely large amount of claim documents. Efforts have been made to correct the document retention problem.</p> <p>Agency computer records showed that claimants had received all scheduled Eligibility Review Interviews (ERI). In addition, an automated ERI has been implemented into the telephone weekly claim process.</p> <p>However, it is our belief that this retention problem does not validate questioned costs because the Agency computer system clearly indicates that the claim was a legitimate claim.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
02-SA-11	Employment Security Commission	<u>Job Training Not Always Documented</u> Partial corrective action has been taken. Eligibility documentation requirements have been reinforced with local office claims supervisors, field office managers and regional claims specialists. Revisions to record retention requirements will be implemented with the launch of the agency's ISO 9000 based management system.
02-SA-12	Commerce	<u>Required Debarment Certifications Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
02-SA-13	Commerce	<u>Required Debarment Certifications Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
02-SA-14	Commerce	<u>Required Debarment Certifications Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
02-SA-15	Transportation	<u>The Division Awarded a \$430,000 Grant to Correct a Construction Defect Prior to Determining Who Was Responsible</u> Partial corrective action has been taken. The Division of Aviation has negotiated a settlement, however, funds have not been recovered from one of the four parties involved.
02-SA-16	Transportation	<u>Time Records Not Approved by Supervisor</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-17	Transportation	<u>Computerized System Does Not Report Testing Results</u> Partial corrective action has been taken. Information produced by HiCAMS (for testing of highway construction materials) is being improved to properly report the testing on materials. Intermediate and final target dates have been established for corrective action.
02-SA-18	Transportation	<u>Equipment Purchased Without Required Approval</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
02-SA-19	Transportation	<u>Unallowable Costs Charged to Grant</u> Full corrective action has been taken.
02-SA-20	Transportation	<u>Required Suspension and Debarment Certifications Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-21	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-22	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.
02-SA-23	Transportation	<u>Required Suspension and Debarment Certifications Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-24	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-25	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.
02-SA-26	Transportation	<u>Required Suspension and Debarment Certifications Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-27	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
02-SA-28	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.
02-SA-29	Transportation	<u>Required Suspension and Debarment Certifications Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-30	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-31	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.
02-SA-32	Transportation	<u>Required Suspension and Debarment Certifications Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-33	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-34	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.
02-SA-35	Transportation	<u>Equipment Purchased Without Required Approval</u> Full corrective action has been taken.
02-SA-36	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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
02-SA-37	Transportation	<u>Required Suspension and Debarment Certifications Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-38	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
02-SA-39	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.
02-SA-40	Crime Control and Public Safety	<u>Inadequate Tracking of Subrecipient Audit Reports – Public Assistance Program</u> Partial corrective action has been taken. The Department implemented procedures in May 2004 to ensure that all required audit reports are received.
02-SA-41	Crime Control and Public Safety	<u>Inadequate Tracking of Subrecipient Audit Reports – Hazard Mitigation Grant Program</u> Partial corrective action has been taken. The Department implemented procedures in May 2004 to ensure that all required audit reports are received.
02-SA-42	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.
02-SA-43	Health and Human Services	<u>Errors in the Department's Cost Allocation</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
02-SA-44	Health and Human Services	<u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
02-SA-45	Health and Human Services	<p><u>TANF Reports Contained Erroneous or Undocumented Data</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/ACF.</p>
02-SA-46	Health and Human Services	<p><u>TANF Monitoring Procedures Contained Weaknesses</u></p> <p>Partial corrective action has been taken. The Division of Social Services hired two full-time compliance monitors who began monitoring activity for TANF subrecipients in January 2004. These two monitors secured all available completed tools from field staff and established a new filing system in the Central Office. The revised monitoring plan and tools are now being completed by the compliance monitors. Completed tools, notices of monitoring visits, and all supporting documentation are now filed as soon as completed in the monitoring filing system in the Central Office.</p>
02-SA-47	Health and Human Services	<p><u>Certifications for Time Worked Not on File</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>
02-SA-48	Health and Human Services	<p><u>Fixed Asset Records Were Not Properly Updated</u></p> <p>Partial corrective action has been taken. The Controller's Office and the Division of Social Services (DSS) staff are continuing to work closely together to ensure proper tracking of equipment. DSS Administrative Services has developed a Fixed Asset System (FAS) assignment database that is used to track the assignment of new assets. An inventory tracking matrix has been established to record the distribution of inventory pages sent to the counties during inventory and to record follow up information regarding inventory.</p> <p>A new centralized filing system has been established for the fixed asset input forms. These forms will remain in the asset file for the life of the asset along with all other pertinent documentation. The Controller's Office maintains hard copy for each location in chronological order. Included in each file is the inventory packet for the respective year along with FAS-1's, FAS input forms and all other documentation pertinent to the location's assets.</p> <p>Management has emphasized the importance of following fixed assets internal policies and of communication between the Controller's Office and the Division to ensure all personnel understand their responsibilities for documenting and safeguarding fixed assets.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
02-SA-49	Health and Human Services	<p><u>Controls Over Physical Inspection of Fixed Assets Were Inadequate</u></p> <p>Partial corrective action has been taken. A memo was issued on March 18, 2004 to all county directors of Social Services requesting a fixed asset inventory contact person. A contact person has now been identified for each office to facilitate tracking of inventory worksheets. Staff used the contact list to follow-up on missing inventory worksheets. Procedures were sent with the annual inventory worksheets that facilitated more accurate completion. Training sessions are being planned to ensure adequate understanding of the fixed asset system and issues involved. Training will be completed by December 2004.</p>
02-SA-50	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Partial corrective action has been taken. Child Support Enforcement Area Consultants are in the process of meeting with District Court Judges in their areas to discuss increasing court days available for CS hearings. We expect to complete this process by Sep. 30, 2004.</p> <p>Child Support Enforcement completed development of the Child Support Enforcement Self-Assessment reports in the DHHS client services data warehouse in June, 2004. All self assessment reports are now generated quarterly and are available in the data warehouse. Child Support Enforcement utilizes these reports to determine performance scores for each county, to identify cases that need corrective action, and to identify individuals and counties that require additional training.</p> <p>Child Support Enforcement is currently working on an ACTS modification to improve the interface with DMA to improve the exchange of health insurance information.</p> <p>Child Support Enforcement is investigating an initiative to establish group health insurance plans for IV-D children to enable Non-custodial parents to obtain group coverage when insurance is not available through their employer at a reasonable cost.</p>
02-SA-51	Health and Human Services	<p><u>Subrecipient Monitoring Procedures Were Inadequate</u></p> <p>Full corrective action has been taken.</p>
02-SA-52	Health and Human Services	<p><u>Foster Care Program Criminal Record Checks Not Always Documented</u></p> <p>Full corrective action has been taken, however awaiting management</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		decision from the U.S. Department of Health and Human Resources/ACF.
02-SA-53	Health and Human Services	<u>Inadequate Controls Over Foster Care Rate Setting</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
02-SA-54	Health and Human Services	<u>Incorrect Facility Rates in the Foster Care Computer System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
02-SA-55	Health and Human Services	<u>Improper Access to Computer Systems</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
02-SA-56	Health and Human Services	<u>Monitoring Not Performed on Vendors Responsible for Compliance Requirements</u> Full corrective action has been taken, however awaiting management decision from the U. S. Department of Health and Human Services.
02-SA-57	Health and Human Services	<u>SSBG Program Was Not Monitored</u> Full corrective action has been taken.
02-SA-58	N.C. Teachers' and State Employees' Comprehensive Major Medical Plan	<u>Inadequate Controls Over the Processing of Financial Transactions</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
02-SA-59	N.C. Teachers' and State Employees' Comprehensive Major Medical Plan	<u>Required Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
02-SA-60	Health and Human Services	<u>Services Billed Were Not Supported by Medical Records</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/CMS.
02-SA-61	Health and Human Services	<u>One Employee Had Improper Access to the Medicaid Management Information System</u> Full corrective action has been taken, however awaiting management

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		decision from the U.S. Department of Health and Human Services.
02-SA-62	Health and Human Services	<p><u>Nursing Facility Desk Audits Were Not Completed</u></p> <p>Partial corrective action has been taken. We conducted an audit, signed (and mailed) the Notice of Provider Reimbursement settlement letters to resolve the cost report filing and complete corrective action regarding the single outstanding nursing facility audit. For hospital based nursing facilities, there are 12 still outstanding. On October 1, 2003, a new methodology was implemented to pay nursing facilities; therefore they will no longer be cost-settled. Once these cost settlements are completed, this problem should not be an issue for SFY 2004. The audit staff has projected an October 31, 2004 deadline for completion of the twelve outstanding Hospital based nursing facility audits. One and a half personnel have been assigned to the audits and a limited scope audit program has been approved for the hospital based nursing facilities.</p>
02-SA-63	Health and Human Services	<p><u>Medical Audits of Health Maintenance Organizations Were Not Performed Annually</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>
02-SA-64	Health and Human Services	<p><u>Allocations Not in Accordance With 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.</p>
02-SA-65	Health and Human Services	<p><u>System of Tracking Time Contains Control Weaknesses</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/SAMHSA.</p>
02-SA-67	Health and Human Services	<p><u>Accounting Records Did Not Adequately Support Earmarking Requirements</u></p> <p>Full corrective action has been taken.</p>
02-SA-69	University of North Carolina at Chapel Hill	<p><u>Bank Reconciliations Not Timely</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>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
03-SA-1	Agriculture and Consumer Services	<p><u>Inadequate Monitoring of Subrecipient Audit Reports</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture – Food Safety & Inspection Service.</p>
03-SA-2	Health and Human Services	<p><u>Improper Access to Computer Systems</u></p> <p>Partial corrective action has been taken. A policy has been developed which describes in detail how an individual is to obtain access to a Division of Public Health (DPH) system upon initial employment and the appropriate level of system access to be granted. In addition, the policy details action to be taken when an individual's system access level is altered and when an individual moves to a different section within DPH or has employment terminated. The policy further specifies how often the various systems must be checked in order to assure only appropriate users have access to the system. The Division of Public Health completed by April 30, 2004 an internal review of users having access to NCAS in order to assure appropriate individuals have appropriate access. The Division will continue to run on a quarterly basis a list of its employees with access to NCAS and ensure that continued access is necessary for each employee.</p>
03-SA-3	Health and Human Services	<p><u>Cost Allocation Plans Not Submitted for Approval in a Timely Manner</u></p> <p>Full corrective action has been taken.</p>
03-SA-4	Health and Human Services	<p><u>Fiscal Monitoring Not Performed On Nutrition Education Subrecipients</u></p> <p>Partial corrective action has been taken. Nutrition Education Monitoring (programmatic and fiscal) is planned for FFY 2004 during August and September.</p>
03-SA-5	Commerce	<p><u>Federal Report Contained Erroneous Data</u></p> <p>Partial corrective action has been taken. The programming errors, which resulted in, the incorrect reporting of the amount of funds obligated to recipients and funds obligated to the Urgent Need program objective have been corrected. On July 16, 2004, a revised copy of the 2002 CDBG Annual Performance and Evaluation Report (PER) was submitted to U.S. Department of Housing and Urban Development.</p> <p>As stated in the corrective action plan, the HUD checklist was completed prior to submission of the 2003 PER report to U.S. Department of Housing and Urban Development (HUD) on March 31, 2004.</p> <p>The following corrective actions have been implemented within the 2004 reporting period:</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ul style="list-style-type: none"> The Information Services Section has begun to generate a report on a monthly basis that checks the correlation between the Grants Register Table and the Grant Financial Tables in the Financial Information Database. The CDBG Fiscal Officer checks this report and prepares a written report for management review and approval. On a quarterly basis, the Information Services Section has begun to generate a report that compares the PER Tables to the Grants Management System (GMS) financial tables and the CDBG Fiscal Officer reviews this information and makes a written report submitted to Management for review and approval. As stated in the Corrective Action Plan, management along with the Program Development staff will review the PER Financial Summary Report Part I for compliance with the checklist provided by HUD. This action will be implemented with the submission of the 2004 PER in March 2005.
03-SA-6	Employment Security Commission	<p><u>Written Procedures Not Followed for Time Reporting and Purchases</u></p> <p>Partial corrective action has been taken. The Director of the Public Information Office (PIO) is required to work many hours that do not conform to a regular eight hour day and that require him to work at locations other than the central office. The Commission believes the Director worked all of the hours questioned in this audit. Compensating controls were in place as the documented timesheets were signed by the Director and his supervisor. The agency now has a Telecommute (Telework) policy in place.</p> <p>A review by Commission staff found all of the equipment questioned in possession of the Commission. Also, Division Directors have always been allowed discretion over purchases for their Division and all purchases in this report are within that discretion. The Commission has reviewed and updated its purchasing guidelines and disseminated them to all Divisions so that the requirements are clear and understood.</p> <p>In addition, we do not agree with the questioned cost aspect of this finding.</p>
03-SA-7	Employment Security Commission	<p><u>Written Procedures Not Followed for Time Reporting and Purchases</u></p> <p>Partial corrective action has been taken. The Director of the Public Information Office (PIO) is required to work many hours that do not conform to a regular eight hour day and that require him to work at locations other than the central office. The Commission believes the Director worked all of the hours questioned in this audit. Compensating controls were in place as the documented timesheets were signed by the Director and his supervisor. The agency now has a Telecommute (Telework) policy in place.</p> <p>A review by Commission staff found all of the equipment questioned in</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		possession of the Commission. Also, Division Directors have always been allowed discretion over purchases for their Division and all purchases in this report are within that discretion. The Commission has reviewed and updated its purchasing guidelines and disseminated them to all Divisions so that the requirements are clear and understood.
		In addition, we do not agree with the questioned cost aspect of this finding.
03-SA-8	Employment Security Commission	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p>
03-SA-9	Employment Security Commission	<p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
03-SA-10	Employment Security Commission	<p><u>Controls Over Equipment Management Need Improvement</u></p> <p>Partial corrective action has been taken. The Fixed Asset procedures and the Property Tag Handbook have been updated to reflect current practices. Procedures for performing the annual inventory have been written into the procedures. As part of the written inventory process, the Cost Center (versus the Fixed Asset Custodian) is responsible for conducting the inventory which complies with the separation of duties policy.</p> <p>The assets with data discrepancies will be corrected by March 2005 (two were not entered, two had inaccurate descriptions, one location was incorrect, and one funding source/code was not recorded). A report on missing funding sources/codes has been added to the edit reports on Magic to screen for further instances of missing data of this sort. Validation of location and description has been added to the ESC procedure as a part of the Cost Center responsibility during inventory.</p>
03-SA-11	Employment Security Commission	<p><u>Written Procedures Not Followed for Time Reporting and Purchases</u></p> <p>Partial corrective action has been taken. The Director of the Public</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>Information Office (PIO) is required to work many hours that do not conform to a regular eight hour day and that require him to work at locations other than the central office. The Commission believes the Director worked all of the hours questioned in this audit. Compensating controls were in place as the documented timesheets were signed by the Director and his supervisor. The agency now has a Telecommute (Telework) policy in place.</p> <p>A review by Commission staff found all of the equipment questioned in possession of the Commission. Also, Division Directors have always been allowed discretion over purchases for their Division and all purchases in this report are within that discretion. The Commission has reviewed and updated its purchasing guidelines and disseminated them to all Divisions so that the requirements are clear and understood.</p> <p>In addition, we do not agree with the questioned cost aspect of this finding.</p>
03-SA-12	Employment Security Commission	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p>
03-SA-13	Employment Security Commission	<p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
03-SA-14	Employment Security Commission	<p><u>Insufficient Documentation to Determine Claimant Eligibility</u></p> <p>Partial corrective action has been taken. ESC did have a document retention problem in that the claimants' individual work search lists could not be located in some cases. The document retention problem mainly results from the extremely high volume of claims being taken at the time which resulted in an extremely large amount of claim documents. Efforts have been made to correct the document retention problem.</p> <p>Agency computer records showed that claimants had received all scheduled Eligibility Review Interviews (ERI). In addition, an automated ERI has been implemented into the telephone weekly claim process.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>However, it is our belief that this retention problem does not validate questioned costs because the Agency computer system clearly indicates that the claim was a legitimate claim.</p>
03-SA-15	Employment Security Commission	<p><u>Required Debarment Certifications Were Not Obtained</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
03-SA-16	Employment Security Commission	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p>
03-SA-17	Employment Security Commission	<p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
03-SA-18	Employment Security Commission	<p><u>Documentation Not Maintained for Calculation of Benefits for Trade Adjustment Assistance</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
03-SA-19	Employment Security Commission	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.
03-SA-20	Employment Security Commission	<p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
03-SA-21	Employment Security Commission	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p>
03-SA-22	Employment Security Commission	<p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
03-SA-23	Employment Security Commission	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p>
03-SA-24	Employment Security Commission	<p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken, however awaiting management</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		decision from the U.S. Department of Labor.
03-SA-25	Employment Security Commission	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p>
03-SA-26	Employment Security Commission	<p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
03-SA-27	Employment Security Commission	<p><u>Significant Weaknesses Over Information Systems General Controls</u></p> <p>Partial corrective action has been taken. The Commission has drafted IS Security Policies, Standards, and Procedures to establish and direct its IS Security Program based on ISO17799. This program was developed according to the enabling charter and the policy and standard approved by executive management in February 2004. In order to utilize Commission resources as efficiently as possible, the final management review and approval of the additional specific policies, standards and procedures has been delayed pending completion of the statewide IS Security Manual to be developed by the State CIO and the State Security Office. This will enable the staff to receive training on both programs at the same time and will enable us to eliminate unnecessary duplication of standards which may be added to the state standards in the course of their initiative.</p>
03-SA-28	Employment Security Commission	<p><u>Bank Reconciliations Not Performed Timely or With Unresolved Items</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.</p>
03-SA-29	University of North Carolina at Chapel Hill	<p><u>Tracking of Subrecipient Audit Reports – Research and Development Cluster</u></p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		Full corrective action has been taken.
03-SA-30	University of North Carolina at Chapel Hill	<u>Tracking of Subrecipient Audit Reports – Research and Development Cluster</u> Full corrective action has been taken.
03-SA-31	Transportation	<u>Required Suspension and Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
03-SA-32	Transportation	<u>Required Information Not Filed With the Federal Aviation Administration (FAA)</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
03-SA-33	Transportation	<u>Subrecipient Monitoring Procedures Not Documented</u> Partial corrective action has been taken. A corrective action plan of subrecipient monitoring was developed, but not fully implemented.
03-SA-34	Correction	<u>Funds Transferred Without Equitable Distribution to the Federal Government</u> Full corrective action has not been taken, however the U.S. Department of Transportation – Federal Highway Administration has issued a final management decision and action taken was consistent with the final management decision.
03-SA-35	Transportation	<u>Time Records Not Approved</u> Full corrective action has been taken.
03-SA-36	Transportation	<u>Employees Overpaid Due to Clerical Error</u> Full corrective action has been taken.
03-SA-37	Transportation	<u>Required Suspension and Debarment Certifications Were Not Obtained</u> Full corrective action has been taken.

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For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
03-SA-38	Transportation	<u>Testing Standards Not Met in Accordance With Quality Assurance Program</u> Partial corrective action has been taken. Some enhancements in the HiCAMS system and employee training have been accomplished. Continued review of system output and testing results will be performed to determine further action needed to insure that required tests are taken and are properly documented and reported.
03-SA-39	Environment and Natural Resources	<u>Controls Not in Place to Prevent Overpayments</u> Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).
03-SA-40	Crime Control and Public Safety	<u>Federal Funds Not Drawn in Accordance With Agreement</u> Partial corrective action has been taken. The Department is in the process of developing procedures and strengthening internal controls to ensure compliance with the CMIA. Employee turnover in this area has impacted full implementation. Full implementation will be completed by February 28, 2005.
03-SA-41	Crime Control and Public Safety	<u>Required Debarment Certifications Not Obtained</u> Partial corrective action has been taken. The Department will work with the Purchasing & Contracts Division to implement procedures to ensure that all federal and state regulations are met.
03-SA-42	Crime Control and Public Safety	<u>Public Assistance Grants Progress Reports Not Submitted</u> Full corrective action has been taken, however awaiting management decision from the Department of Homeland Security.
03-SA-43	Crime Control and Public Safety	<u>Inadequate Tracking of Subrecipient Audit Reports</u> Partial corrective action has been taken. The Department implemented procedures in May 2004 to ensure that all required audit reports are received.
03-SA-44	Transportation	<u>Inaccurate Labor Rates Used in Calculation of Grant Charges</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency.
03-SA-45	Transportation	<u>Required Suspension and Debarment Certifications Were Not Obtained</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
03-SA-46	Crime Control and Public Safety	<p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>Partial corrective action has been taken. The Department is in the process of developing procedures and strengthening internal controls to ensure compliance with the CMIA. Employee turnover in this area has impacted full implementation. Full implementation will be completed by February 28, 2005.</p>
03-SA-47	Crime Control and Public Safety	<p><u>Weaknesses Noted in Controls Over Fixed Assets</u></p> <p>Partial corrective action has been taken. The Division has submitted inventory count sheets and results to the Department; however, procedures are still being monitored to ensure that inventories are consistently completed and reconciled in accordance with Departmental requirements. The access to the Fixed Asset System will be limited to appropriate personnel.</p>
03-SA-48	Crime Control and Public Safety	<p><u>Required Debarment Certifications Not Obtained</u></p> <p>Partial corrective action has been taken. The Department will work with the Purchasing & Contracts Division to implement procedures to ensure all federal and state regulations are met.</p>
03-SA-49	Crime Control and Public Safety	<p><u>Financial Status Reports Not in Agreement With Accounting Records</u></p> <p>Partial corrective action has been taken. The Department is in the process of implementing new procedures. In addition, the Department is working on modifying its NCAS coding structure to allow for proper reconciliations. At the Department's request, the Office of the State Controller has provided assistance in the development of reports and the enhancement of procedures designed to eliminate reporting discrepancies. Implementation is in progress, currently being monitored and refined, and will be fully in place in fiscal year 2005.</p>
03-SA-50	Crime Control and Public Safety	<p><u>Inadequate Tracking of Subrecipient Audit Reports</u></p> <p>Partial corrective action has been taken. The Department implemented procedures in May 2004 to ensure that all required audit reports are received.</p>
03-SA-51	N.C. Community College System	<p><u>Inappropriate Access to Critical NCAS Screens</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
03-SA-52	N.C. Community College System	<p><u>Weaknesses Noted in Program Change Control Procedures</u></p> <p>Partial corrective action has been taken. We have just completed hiring the</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		Quality Assurance Team. We can't begin to address this issue until we complete the implementation of server reorganization and staff training. This should be completed by October 2005.
03-SA-53	Public Instruction	<p><u>Disbursements Not Adequately Supported</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
03-SA-54	Public Instruction	<p><u>Level of Effort Not Maintained for State Administration</u></p> <p>No corrective action has been taken. The Department of Public Instruction disagreed with the finding as an exception. It is the opinion of this Agency that no corrective action is warranted. The Department of Public Instruction made a concerted effort to maintain the same level of state funding in State Administration for Vocational Education. The Agency's level of effort increased 2.8% for Fiscal Year 2001. The discrepancy in Fiscal Year 2001 matching was created by the loss of programs reassigned to North Carolina State University.</p>
03-SA-55	Public Instruction	<p><u>Reallocations to Local Education Agencies (LEAs) Not Performed in Accordance With Federal Regulations</u></p> <p>Partial corrective action has been taken. The Department of Public Instruction has taken the necessary steps to ensure unexpended funds are allocated to the LEAs as required by federal regulations and to strengthen communications between program and fiscal personnel within the Agency.</p> <p>The Agency hopes to complete the updated Allotment Policy Manual by January 31, 2005.</p>
03-SA-56	N.C. Central University	<p><u>Controls Over Processing Student Withdrawals for Title IV Refunds – Student Financial Assistance Cluster</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
03-SA-57	Randolph Community College	<p><u>Federal Pell Grant Overawards</u></p> <p>Partial corrective action has been taken. The audit found that Randolph Community College (RCC) over awarded four students as a result of not properly calculating awards using expected family contribution, cost of attendance, student budget, and not monitoring and applying the College's policy on satisfactory academic progress consistently. The College agreed to review 100 percent of student financial aid files for its 2002-03 Federal Pell grant recipients to determine the full extent to which over awards were</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>made due to not consistently and properly calculating awards and not fully monitoring and applying the satisfactory academic progress policy.</p> <p>The College has completed its review with regards to Standards of Academic Progress (SAP). It was determined that 47 students had been over awarded Pell grants. Action has been taken to correct the over awards and return funds to the Department of Education.</p> <p>The College is completing its review of student financial aid files regarding over awards due to not properly calculating awards using expected family contribution, cost of attendance, and student budget. It is projected that this review will be completed by January 31, 2005. Upon completion of this review and final determination of any over awards or under awards, the College will take the steps necessary to return funds to the Department of Education or to students in the case of under awards.</p>
03-SA-58	Randolph Community College	<p><u>Cash Drawdown From Incorrect Award Year</u></p> <p>Full corrective action has been taken.</p>
03-SA-59	Health and Human Services	<p><u>Basic Support Claims Not Properly Paid</u></p> <p>Partial corrective action has been taken. All provider refunds have been received with the exception of one for \$381.55 and a partial amount of \$207.53. Periodic reminder notices are being sent and staff are in contact with the vendors to provide additional information and assistance. Controller's Office staff are in contact with DVR management to get revised policies relating to vendor signatures on invoices. The missing signature noted in the audit sample has been obtained. All other corrective action has been completed.</p>
03-SA-60	Health and Human Services	<p><u>Improper Access to Computer Systems</u></p> <p>Partial corrective action has been taken. The Department had taken appropriate steps to cancel user ID's for staff accessing DVRS systems; IMS; and CICS. NCAS is an application within CICS; thus the Division thought that NCAS access was being properly denied for staff leaving the Division. However, the Division has now established further protocols to cancel the NCAS application ID also. Additionally, the Division is reviewing a report of all NCAS users on a monthly basis; with NCAS users list being compared to the Division personnel list.</p>
03-SA-61	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Partial corrective action has been taken. The Division of Vocational Rehabilitation set up meetings with the Division of Medical Assistance and the Controller's Office to streamline the update of rate changes process. State and regional training has been completed as of 03/31/2004. Local</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		office training is still underway and targeted to be completed by 09/30/2004. Overpayments are in the process of being collected by the Controller's Office.
03-SA-62	Health and Human Services	<u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u> Partial corrective action has been taken. State and regional level training has been completed as of March 31, 2004. Local office training is still underway and targeted to be completed by September 30, 2004.
03-SA-63	N.C. Central University	<u>Controls Over Processing Student Withdrawals for Title IV Refunds – Student Financial Assistance Cluster</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
03-SA-64	University of North Carolina at Chapel Hill	<u>Tracking of Subrecipient Audit Reports – Research and Development Cluster</u> Full corrective action has been taken.
03-SA-65	University of North Carolina at Chapel Hill	<u>Tracking of Subrecipient Audit Reports – Research and Development Cluster</u> Full corrective action has been taken.
03-SA-66	University of North Carolina at Chapel Hill	<u>Tracking of Subrecipient Audit Reports – Research and Development Cluster</u> Full corrective action has been taken.
03-SA-67	University of North Carolina at Chapel Hill	<u>Tracking of Subrecipient Audit Reports – Research and Development Cluster</u> Full corrective action has been taken.
03-SA-68	University of North Carolina at Chapel Hill	<u>Tracking of Subrecipient Audit Reports – Research and Development Cluster</u> Full corrective action has been taken.
03-SA-69	Health and Human Services	<u>Cost Allocation Plans Not Submitted for Approval in a Timely Manner</u>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		Full corrective action has been taken.
03-SA-70	Health and Human Services	<u>Tentative Settlement Reports Not Finalized in a Timely Manner</u> Full corrective action has been taken.
03-SA-71	Health and Human Services	<u>Documentation Lacking in TANF Case Files</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services/ACF.
03-SA-72	Health and Human Services	<u>Monitoring Procedures in the Temporary Assistance for Needy Families Program Contained Weaknesses</u> Partial corrective action has been taken. The Division of Social Services hired two full-time compliance monitors who began monitoring activity for TANF subrecipients in January 2004. These two monitors secured all available completed tools from field staff and established a new filing system in the Central Office. The revised monitoring plan and tools are now being completed by the compliance monitors. Completed tools, notices of monitoring visits, and all supporting documentation are now filed as soon as completed in the monitoring filing system in the Central Office.
03-SA-73	Health and Human Services	<u>Cost Allocation Plans Not Submitted for Approval in a Timely Manner</u> Full corrective action has been taken.
03-SA-74	Health and Human Services	<u>Fixed Asset Records Incomplete/Inaccurate</u> Partial corrective action has been taken. The Controller's Office and the Division of Social Services (DSS) staff are continuing to work closely together to ensure proper tracking of equipment. DSS Administrative Services has developed a Fixed Asset System (FAS) assignment database that is used to track the assignment of new assets. An inventory tracking matrix has been established to record the distribution of inventory pages sent to the counties during inventory and to record follow up information regarding inventory. A new centralized filing system has been established for the fixed asset input forms. These forms will remain in the asset file for the life of the asset along with all other pertinent documentation. The Controller's Office maintains hard copy for each location in chronological order. Included in each file is the inventory packet for the respective year along with FAS-1's, FAS input forms and all other documentation pertinent to the location's assets. Management has emphasized the importance of following fixed assets

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		internal policies and of communication between the Controller's Office and the Division to ensure all personnel understand their responsibilities for documenting and safeguarding fixed assets.
03-SA-75	Health and Human Services	<p><u>Weaknesses in Control Over Physical Inventory of Fixed Assets</u></p> <p>Partial corrective action has been taken. A memo was issued on March 18, 2004 to all county directors of Social Services requesting a fixed asset inventory contact person. A contact person has now been identified for each office to facilitate tracking of inventory worksheets. Staff used the contact list to follow-up on missing inventory worksheets. Procedures were sent with the annual inventory worksheets that facilitated more accurate completion. Training sessions are being planned to ensure adequate understanding of the fixed asset system and issues involved. Training will be completed by December 2004.</p>
03-SA-76	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Partial corrective action has been taken. Child Support Enforcement Area Consultants are in the process of meeting with District Court Judges in their areas to discuss increasing court days available for CS hearings. We expect to complete this process by Sep. 30, 2004.</p> <p>Child Support Enforcement completed development of the Child Support Enforcement Self-Assessment reports in the DHHS client services data warehouse in June, 2004. All self assessment reports are now generated quarterly and are available in the data warehouse. Child Support Enforcement utilizes these reports to determine performance scores for each county, to identify cases that need corrective action, and to identify individuals and counties that require additional training.</p> <p>Child Support Enforcement is currently working on an ACTS modification to improve the interface with DMA to improve the exchange of health insurance information.</p> <p>Child Support Enforcement is investigating an initiative to establish group health insurance plans for IV-D children to enable Non-custodial parents to obtain group coverage when insurance is not available through their employer at a reasonable cost.</p>
03-SA-77	Health and Human Services	<p><u>Cost Allocation Plans Not Submitted for Approval in a Timely Manner</u></p> <p>Full corrective action has been taken.</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
03-SA-78	Health and Human Services	<u>Cost Allocation Plans Not Submitted for Approval in a Timely Manner</u> Full corrective action has been taken.
03-SA-79	Health and Human Services	<u>Foster Care Child Maintenance Adjustments From Counties Not Processed</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
03-SA-80	Health and Human Services	<u>Foster Care Facility Rates Inaccurate</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
03-SA-81	Health and Human Services	<u>Incorrect Facility Rates In the Foster Care Computer System</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
03-SA-82	Health and Human Services	<u>Improper Access to Foster Care Computer Systems</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
03-SA-83	Health and Human Services	<u>Ineligible Payments Charged to Foster Care IV-E Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
03-SA-84	Health and Human Services	<u>Monitoring Not Performed On Vendors Responsible For Compliance Requirements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
03-SA-85	Health and Human Services	<u>Cost Allocation Plans Not Submitted for Approval in a Timely Manner</u> Full corrective action has been taken.
03-SA-86	Health and Human Services	<u>Tentative Settlement Reports Not Finalized in a Timely Manner</u> Full corrective action has been taken.
03-SA-87	Health and Human Services	<u>Inadequate Monitoring of Social Services Block Grant Program</u>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
03-SA-88	Health and Human Services	<u>Inadequate Subrecipient Monitoring of Social Services Block Grant (SSBG) Program</u> Full corrective action has been taken, however awaiting management decision from the U. S. Department of Health and Human Services.
03-SA-89	Health and Human Services	<u>Documentation Lacking in State Children's Insurance Program Case Files</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
03-SA-90	N.C. Teachers' and State Employees' Comprehensive Major Medical Plan	<u>Inadequate Controls Over the Processing Of Financial Transactions</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
03-SA-91	Health and Human Services	<u>Final Cost-Settlements Not Performed</u> Partial corrective action has been taken. The Department sent draft settlement analyses to the Centers for Medicare and Medicaid Services (CMS) in letters dated January 15 and January 29, 2004 for the State fiscal years 1997 through 2002. In computing proposed settling payments for each of the years under review, Division of Medical Assistance staff and contractors utilized the methodologies and relied upon the legal analyses explained in the series of Issue Papers that had previously been submitted to CMS staff. The Disproportionate Share Hospital Oversight Committee continues to address DSH related issues on a quarterly basis. The Department has signed a contract through June 2005 with Tucker Allen (Navigant) for the purpose of assisting in the development of policies and procedures to improve DMA administrative controls over DSH processes. The Division has contracted with Myers and Stauffer LC to audit and review hospital cost reports for the years ending 1997 through 2002. Once the cost reports have been audited/reviewed, Myers and Stauffer LC will prepare Notice of Provider Reimbursement (NPR) settlement letters for DMA's review.
03-SA-92	Health and Human Services	<u>The Division Ceded Control of the DSH and Supplemental Payment Program Which Created a Conflict of Interest</u> Full corrective action has been taken, however awaiting management

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		decision from the U.S. Department of Health and Human Services.
03-SA-93	Health and Human Services	<p><u>Division of Medical Assistance Did Not Make Direct Payments to Providers</u></p> <p>Partial corrective action has been taken. Beginning with the Disproportionate Share Hospital Payments made on March 18, 2004 (for the quarters ending December 31, 2003 and March 31, 2004), the DHHS Division of Medical Assistance ceased making DSH payments pursuant to the escrow agreement. Payments were made directly to the qualified public hospitals (QPHs).</p> <p>As a result of the concerns identified, the following actions have been taken:</p> <ol style="list-style-type: none"> 1. Payments have been brought current through June, 2004. 2. Payment dates and amounts have been verified with the DHHS Controller's Office. 3. Providers have confirmed in writing that the payments have been received and booked as revenue. 4. All Qualified Public Hospitals have provided documents (Form 1514) to prove their status as Qualified. Public Hospitals. 5. A contract has been executed with Myers & Stauffer LC to provide support to the Division. 6. A contract has been also been executed with Clifton Gunderson to provide support to the Division. 7. A legal opinion on the matter from the Washington, D.C. law firm of Covington & Burling has been obtained. 8. An independent legal opinion from the law firm of Powell, Goldstein, Frazer & Murphy titled "CMD Policy on State's Use of Public Funds to Finance Medicaid" dated June 8, 2004. 9. Actions taken have been communicated to the Centers for Medicare & Medicaid Services.
03-SA-94	Health and Human Services	<p><u>Unreimbursed Uninsured Patient Cost or "Super" DSH Payments Were Made to Ineligible Hospitals</u></p> <p>Partial corrective action has been taken. While the Department of Health and Human Services and Division of Medical Assistance agree that the State Plan contains ambiguity, we disagree with the findings that the "Super" DSH payments were made to hospitals that failed to meet the</p>

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		<p>Super DSH eligibility of the State Medicaid Plan. The Division has provided the Office of the State Auditor with legal support for the cited Federal code as well as the State Plan which supports the Division's position. The Division submitted a State Plan Amendment to CMS in March 2004, to clarify and eliminate ambiguity, as well as to codify our long-standing intent and practice. We have not received CMS's approval for it. DMA is waiting for a response from CMS.</p>
03-SA-95	Health and Human Services	<p><u>The Division Made Excessive Medicaid Inpatient Supplemental Payments</u></p> <p>Partial corrective action has been taken. During SFY 2003-04, significant efforts were undertaken by the Division of Medical Assistance to collect:</p> <ul style="list-style-type: none"> • The most current data on uninsured/un-reimbursed costs; • The most recent payment data from our fiscal intermediary; and • The most recent ratio of cost-to-charge information. <p>The Division also submitted a State Plan Amendment (SPA) on March 31, 2004. Among other things, this SPA will make supplemental payments entirely prospective and, thus, eliminate the need for cost settlement.</p>
03-SA-96	Health and Human Services	<p><u>Medicare Costs Inappropriately Included in Medicaid Cost Determination</u></p> <p>No corrective action was taken because DMA disagrees with the report's assertion that it has inappropriately included Medicare costs in its determination of average daily rates paid to long-term care Medicaid providers. Medicare costs are recognized and excluded from payments made to such providers when cost settlements are effected annually. This annual cost allocation and settlement process recognizes costs attributable to Medicare patients and excludes them by utilizing patient census and ancillary patient charges information according to payor type, including the Medicare payor type.</p> <p>DMA's cost allocation and settlement process rests on the assumption that there is an identity in acuity level between a Medicare patient and a Medicaid patient at the skilled level care. The report argues that Medicare patients generally are at a higher acuity level than skilled level Medicaid patients and therefore DMA's cost allocation process allocates an insufficient amount of cost to the Medicare payor type such that payment rates for Medicaid payors are overstated. The report implicitly demands DMA recognize a Medicare level of care at a heightened acuity in its cost allocation and settlement process.</p> <p>42 CFR Section 447.253 states that rates paid by the Medicaid agency for long term care services must be determined in accordance with methods</p>

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		<p>and standards specified in an approved state plan. North Carolina's state plan does not identify a Medicare level of care, nor has CMS approved such a level of care for use by DMA in its long- term care rate setting process. In fact, in its own cost allocation process, Medicare uses one level of care, a skilled level of care to effect cost settlements.</p> <p>As a result, DMA's cost allocation process is consistent with the principles of OMB Circular A-87, specifically Attachment D regarding approval of public assistance cost allocation plans and the relevant sections of North Carolina's Medicaid State Plan approved by CMS. If DMA were to acquiesce to the report's recommendation, it would be in violation of its state plan approved by CMS.</p> <p>In a separate action independent of this finding, a new methodology for nursing facility reimbursement is in effect beginning October 1, 2003. With the implementation of this methodology, cost settlements will be discontinued. On April 5, 2004, the agency received notification from Dennis G. Smith, Director of CMS, that he had approved DMA's State Plan Amendment 03-09 with an effective implementation date of October 1, 2003. This State Plan Amendment implements an acuity based prospective payment system for nursing facilities. Attachment 4.19-D of the State Plan, at section .0102 delineates the method by which payment rates will be established for nursing facilities. Sub-section (b)(2)(F) specifically states the use of a facility specific Medicaid average case-mix index in establishing a facility's prospective payment rate. Only the facility's Medicaid population is utilized in establishing this Medicaid average case-mix index. The acuity level of the facility's other patient populations such as Medicare and private-pay patients do not affect the manner or amount of Medicaid payments made.</p>
03-SA-97	Health and Human Services	<p><u>Failure to Adjust Interim Payment Rates Used to Calculate Payments to Hospitals</u></p> <p>Partial corrective action has been taken. On July 1, 2003, the Division of Medical Assistance adjusted the outpatient ratio of cost to charges for all hospitals using the last filed cost report of 2000. On June 29, 2004 the Division adjusted the hospital outpatient ratio of costs to charges using the 2002 cost reports and having an effective date of July 1, 2004.</p> <p>Regarding the concerns identified, the following actions have been taken, which are summarized below:</p> <ol style="list-style-type: none"> Interim rates were completed by July 1, 2004. Cost settlements for the SFYs 1997 through 2002 are currently being prepared by Myers & Stauffer LC and reviewed by the DMA Audit Section for their accuracy.

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		3. Policies and procedures have been written which describe the process for adjusting interim rates, how often it is performed and who reviews it.
03-SA-98	Health and Human Services	<p><u>Duties Not Adequately Segregated</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
03-SA-99	Health and Human Services	<p><u>Claims Payment System Has Weaknesses</u></p> <p>Partial corrective action has been taken. The Medical Policy Documentation Project, to review the State Plan with EDS to ensure that payment calculations are in compliance which was completed in April 2004, produced edits/audits for many medical coverage policies. When discrepancies were found between stated policy and MMIS+, these were documented and became a deliverable of the Documentation project. Depending upon the gravity of the discrepancy and cost-effectiveness of the system change, the discrepancies were corrected or slated for change in the replacement MMIS+. Mapping edits/audits are now being incorporated into new policy development. Provider education and guidance occurs on a continual basis. Between June 2003 and May 2004, 186 articles were published in the monthly Medicaid bulletins. These included coding and documentation instructions, which were also the basic topics of the seminar content. Medical coverage policies include requirements for and limitations on coverage and specific codes that are allowable. Agendas to the Education Seminars and web site reference to the Medicaid Bulletins are to be put on the Shared Drive along with a sample Medicaid policy and minutes of bi-weekly meetings with EDS regarding edits and audits.</p> <p>The following actions have been taken:</p> <ol style="list-style-type: none"> 1. Documentation of the reconciliation between the BD-701 (NCAS), the Program Expenditure Report (PER) and the Federal Participation Report (FPR) was prepared on June 28, 2004. Also procedures in accounts payable have been updated. 2. Actions regarding cost outliers and day outliers were taken on June 25, 2004. This entailed requesting Computer Service Requests made to EDS to make corrections to the MMIS. 3. Corrections and revisions to, policies and procedures were completed by June 30, 2004. 4. There will be further discussions with the EDS contract monitors to discuss verification that payments are made correctly. Guidance and audit planning will be supported by the Office of the Internal

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		<p>Auditor.</p> <p>5. Program Integrity informed us they will take action on any over or under paid claims identified through the audit sampling process. PI will notify the provider and begin the recoupment process. In cases where an overpayment is determined, PI will notify the provider and begin the recoupment process. When a provider has been underpaid, PI will begin the process to make the repayments to the provider. Both of these processes will be in compliance with the cash management plan and will be documented by the action and will be included in procedures.</p> <p>Action Item 1 - The Division of Medical Assistance (DMA) has had meetings with the Controller's Office staff to develop methodology for reconciling and documenting the reconciliation of financial records. The Controller's Office has a procedure which provides for the redistribution of costs that are recorded in the Financial Participation Report and subsequently entered into the North Carolina Accounting System. The policy is undergoing review by management and approval is expected soon. The April and May reconciliation of the FPR to the NCAS reports have been completed.</p> <p>Action Item 2 - DMA has prepared documentation to correct the hospital inpatient outliers calculation in the MMIS. Procedures has been developed in accordance with the NC State Plan that will ensure that hospital Outlier Rates and Thresholds will be calculated annually and adjusted in the Fiscal Intermediary's payment system as a result of the latest calculation.</p> <p>Action Item 3 - The Medical Policy Documentation Project will continue to map all audits/edits to existing policy. Mapping edits/audits are now being incorporated into new policy development. Provider education and guidance occurs on a continual basis. In the past year, 186 articles were published in the monthly Medicaid bulletins. Attached are Medical Policy Checklist and discussion of system changes for edits and audits, agendas of workshops, web address and meeting minutes.</p> <p>Action Item 4 - Overpayments identified by Program Integrity (PI) staff will be recouped in accordance with the DMA Cash Management Plan. Overpayments and rights to appeal follow the process outlined in 10A NCAC 22F.0401 - .0403 and 10A NCAC 22J .0101 - .0105. The procedural process by which providers are notified of overpayments, given notice of the right to appeal and time limits involved are outlined in the Policy and Procedure Manuals for each PI Investigative Unit. Overpayments will primarily be recovered by the DHHS Controller's Accounts Receivable Section. They will initiate recovery upon receiving a notice or "set up" from Program Integrity. Other recoveries, where appropriate, may also be made in the form of system adjustments or recoveries by the MMIS fiscal agent. In accordance with the DMA Cash Management Plan, a provider will be notified of overpayments identified. This will be in the form of an educational letter to that provider.</p>

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		<p>Action Item 5 - PI has developed a referral/tracking and follow-up form which details the findings and the corrective action for each incident. Also, PI will create an annual report that will detail all of the findings discovered throughout the year. Ongoing communications will continue to be updated, documented and reviewed by OIA.</p>
03-SA-100	Health and Human Services	<p><u>The Division Lacks Written Policies and Procedures Over Implementation, Review and Reconciliation of Rate Changes</u></p> <p>Partial corrective action has been taken. Writing policies and procedures is an ongoing process which the Division of Medical Assistance (DMA) continues to make a priority. The DMA Rate Setting Section and the DMA Medical Policy Section implemented written internal policies and procedures for rate setting and changes effective May 2004. One of the procedures implemented was a manual process to provide verification of correct implementation of 100% of the rates placed in the system for SFY 2004 and future years. All rates that originated in the Rate setting section have been retroactively verified for SFY 2004. A change request to EDS to prevent rates from being removed or over laid in the system was implemented September 2004.</p> <p>In consulting with EDS, the DMA Rate Setting Section determined that weekly web reports are available which can be used to validate all changes made to the system whether due to any memorandums from DMA or changes initiated by EDS. These reports are HMPR3101 for level III rate changes, HMVR120R for accommodation rate changes, and HMPR 2011 for fee schedule changes. DMA will review these reports periodically for the 2005 state fiscal year to assure that only requested rate changes are made.</p>
03-SA-101	Health and Human Services	<p><u>Control Environment Over Certain Fiscal Operations Was Seriously Deficient</u></p> <p>Partial corrective action has been taken. Extensive corrective actions have been taken, including reorganization of the Division, the addition of certain key staff positions, bidding and award of key contracts to consultants to provide external subject matter expertise, development of policies and procedures, and implementation of management processes to ensure adequate controls and monitoring.</p> <p>More specifically, the following actions have been taken:</p> <ol style="list-style-type: none">1. DSH Oversight Committee continues to address DSH related issues on a quarterly basis.2. Tucker Allen (Navigant) continues to assist in developing policies and procedures to improve DMA administrative controls over DSH

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		process.
		3. DMA has developed a confirmation log for documenting the date in which cost reports are received.
		4. The Division has had some preliminary discussions concerning developing a policy for accessing punitive damages for cost reports not being received by the due date. However, no formal policy has been approved at this time.
		5. Responsibility for the management of all cost reports associated with the DSH program has been assigned to the DMA Audit Section Chief who is supervised by the Section Manager.
		6. DSH Payments have been brought current through June, 2004.
		7. DSH Payment dates and amounts have been verified with the Controller's Office.
		8. Providers have confirmed in writing that the payments have been received and booked as revenue.
		9. All Qualified Public Hospitals have provided documents (form 1514) to prove their status as Qualified Public Hospitals.
		10. A contract has been executed with Myers & Stauffer LC to audit and review hospital cost reports for the years ending 1997 through 2002 and to provide procedural and policy support to the Division.
		11. A contract was executed on May 26, 2004 with Clifton Gunderson to provide cost report audit support to the Division.
		12. A legal opinion on the DSH matter from the law firm of Covington & Burling was received in April, 2003 clarifying the "Super DSH" requirements.
		13. An independent legal opinion from the law firm of Powell, Goldstein, Frazer & Murphy CMD Policy on State's Use of Public Funds to Finance Medicaid dated June 8, 2004
		14. DMA actions taken have been communicated to the Centers for Medicare & Medicaid Services.
		15. Organizational structure revamped within DMA to support proper segregation of duties.
		16. Regulatory requirements have been documented.
		17. MMIS Replacement Functionality Requirements have been documented.
		18. Application and Participation Agreement have been redesigned.
		19. Physician and Credentialing Short Term Solutions have been identified.
		20. Actions taken to implement Senate Bill 926 Concerning the Provider Database
		21. The State Plan has been reviewed and DMA Management has determined that Medicaid reimbursement payments to nursing facilities cannot exclude Medicare cost. Nursing facilities reimbursements include and consider Medicare costs when determining their average daily cost for Medicaid reimbursement. This is required by the State Plan.
		22. Regulatory requirements are documented in the State Plan.
		23. Additional information has been provided to the State Auditors office via memorandum dated June 25, 2004, June 30th and

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For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>July 15th, 2004.</p> <p>24. Interim rates were completed by July 1, 2004.</p> <p>25. Cost settlements for the SFYs 1997 through 2002 are currently being prepared by Myers & Stauffer LC and reviewed by the DMA Audit Section for their accuracy.</p> <p>26. Submitted a State Plan amendment for DSH in March 2004 to CMS to remove ambiguities and support the prospective payment system.</p> <p>27. Updated Cost to Charge Ratios have been implemented.</p> <p>28. Rate Appeal process has been restructured with new policy.</p> <p>Further, written policies on several matters have been developed, including:</p> <ol style="list-style-type: none"> 1. The process for adjusting interim rates, how it is performed, who reviews it, how often performed and recent examples. 2. The process for desk audits, how it is performed, who reviews it, how often performed and recent examples. 3. Policies and procedures as they relate to the inpatient hospital and long-term care facility audits. 4. The Financial Operations section has been reorganized. 5. Relevant Job descriptions and work plans have been revised. <p>Regarding Program Integrity, the following action items have been completed:</p> <ol style="list-style-type: none"> 1. Enhanced Policies and procedures manuals. 2. Documented the review and approval of closed cases. 3. Established communication policies and procedures. 4. Track all contacts relating to fraud and abuse and report them monthly. 5. Enhanced the REOMB reporting process. 6. The process for reconciliation of data, how it is performed, who reviews it, how often performed and recent examples has been documented. 7. Policies and procedures as they relate to correcting system weaknesses and the resolution of issues regarding claims have been developed. 8. Procedures for provider education have been enhanced. 9. Special Medicaid Bulletins will be issued to address the results of any audits conducted by the OIG, OSA, OIA or any other monitoring or regulatory agency. <p>Further, objectives have been established regarding the following:</p> <ol style="list-style-type: none"> 1. Rate setting will conduct periodic reviews and audits of both established rates, and new or revised rates on a continuing, monthly and quarterly basis. 2. New or revised rates will be verified for accuracy and timeliness of activation within two weeks (10 business days) of the rates final approval. 3. Rate setting staff will have the responsibility to validate the accuracy and timeliness of activation.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> Rate setting will work with Program Integrity to verify the accuracy of rate payment by generating a "request for assistance to verify rates". This will be accomplished by memorandum or by developing an appropriate form. Each rate setting analyst will take responsibility for reviewing an agreed upon number or percentage of rates to reduce the risk of improperly paying rates. Rate setting will meet monthly with a committee composed of representatives from Program Integrity, Provider Services, Medical Policy as well as the Fiscal Agent monitors to collaboratively resolve issues related to rates and provider payment accuracy.
03-SA-102	Health and Human Services	<p><u>Cost Allocation Plans Not Submitted for Approval in a Timely Manner</u></p> <p>Full corrective action has been taken.</p>
03-SA-103	Health and Human Services	<p><u>Inadequate Documentation of Federal Drawdown Estimates</u></p> <p>Partial corrective action has been taken. DHHS Controller's Office will revise the current draw down procedure based upon the new criteria and develop a written procedure for future draws. We have started attaching additional documentation to each drawdown request to support our estimates. We are reviewing the language of Section 7.6 of the State Treasury Agreement for FYE 2003 and are working with OSC to clarify the meaning. OSC is in agreement with DHHS in that we are complying with the requirement for drawing funds.</p>
03-SA-104	Health and Human Services	<p><u>Documentation Lacking in Medicaid Case Files</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>
03-SA-105	Health and Human Services	<p><u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u></p> <p>Partial corrective action has been taken. During the 2nd and 3rd quarters of 2003, the DMA Provider Services Section identified a number of concerns with the processes for enrollment of providers in the Medicaid program. As a result of the concerns identified, the following actions have been taken, which are summarized below:</p> <ol style="list-style-type: none"> Organizational structure revamped. Regulatory requirements documented. MMIS Replacement Functionality Requirements Documented.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 4. Application and Participation Agreement Redesigned. 5. Physician and Credentialing Short Term Solutions Identified. 6. Actions taken to implement Senate Bill 926 Concerning the Provider Database. 7. Future Plans and strategies have been fully documented.
		<p>Action Item 1 - Organizational Structure Revamped</p> <p>Provider Services is a work unit of the Recipient and Provider Services Section in DMA. This work unit is responsible for:</p> <ol style="list-style-type: none"> 1. overseeing provider services provided by the Fiscal Agent (2.0 FTEs), 2. coordinating provider communications in the Medicaid Bulletins and other written material (1.0 FTE), 3. oversight of the Managed Care contracting functions, including payment of management fees (2.0 FTEs) as well as, 4. enrollment of all Medicaid providers. <p>A job position was approved, funded and filled by the Division in May 2004 to improve supervision. With the number of total FTEs (15), necessary staff is in place to effectively manage the work load. This individual will focus on supervision of staff, development of policy and documentation of work rules and procedures. This change will allow the Provider Relations Manager to provide more direction on the overall functions and quality improvements in Provider Services.</p> <p>Action Item 2 - Documentation of Regulatory Requirements</p> <p>The guidelines for the enrollment of providers are not as straight-forward or as neatly codified as those for other areas of the program, such as Recipient Eligibility. CMS has created Technical Advisory Groups (TAGs) for many areas of Medicaid, again like the E-TAG for eligibility, but there is no TAG for enrollment. DHHS funded a researcher who is compiling a summary with analysis of rules and regulations associated with the Medicaid program. The electronic version of this document allows word searches to locate pertinent sections and then links to documents such as the State Plan and North Carolina Administrative Code. By utilizing this resource, DMA is better able to find the applicable rules to guide in making</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>better decisions and creating more compliant policies.</p> <p>Action Item 3 - MMIS Replacement</p> <p>CMS has in the last few years mandated that this system, known as the Medicaid Management Information System (MMIS) be replaced through the procurement process. A description of the Provider Subsystem requirements was compiled as a resource for potential vendors as they reviewed the RFP to better understand DMA's operational needs. The Provider Services staff was instrumental in developing these requirements, particularly the New Functionality requirements that begin on page 272 of the RFP.</p> <p>The contract was awarded to Affiliated Computer Services, Inc. (ACS) in April of 2004. Work is currently underway to develop the new system into a comprehensive solution that will bring the provider enrollment process into full compliance with all regulatory requirements. The development and implementation will take approximately 2 years to complete. In the interim, Provider Enrollment is working to make improvements to existing processes and create an efficient, reliable means of bridging the gap between the way DMA operates today and how DMA will operate after implementation.</p> <p>Action Item 4 -Application and Participation Agreement Redesign</p> <p>In order to ensure that the information necessary to address the auditors' findings is gathered in a comprehensive fashion, DMA applications and participation agreements must be re-designed. DMA has staffed a committee to work on these as DMA works toward the full implementation of the MMIS replacement system. DMA was informed by ACS that their base system is configured to easily accept data from a uniform application that is similar to the Medicare 855A Provider Application Form. While DMA had been working toward use of the NC DOI Uniform Application with modifications, DMA learned that CMS formed a work group to evaluate the feasibility of a single application for both Medicare and Medicaid providers that would also mirror the current 855A. DMA is now working toward implementing applications in conformance with those initiatives to minimize rework and cost of implementation with the new MMIS. Pages 3 & 4 of the participation agreement have been amended, as well as the new application that was developed for a new provider type, Community Intervention Services, that became effective July 1, 2004. It incorporates the requirements in 42CFR 455.104-106 and is a model for interim applications that will be utilized when new provider types are necessary. This approach enables DMA to make progress toward change but does not create overwhelming rework while DMA develops the comprehensive solution for the MMIS replacement system known as NCLeads.</p> <p>Action Item 5 Physician Enrollment and Credentialing: Short-Term</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGSFor the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>Solutions</p> <p>The finding stated that there was a lack of controls in the provider eligibility enrollment process related primarily to the Blue Cross Blue Shield (Cahaba) contract for physician enrollment. DMA recognized that it should more closely monitor the work of any contractor, but DMA also had a very old contract that needed to be replaced. As DMA was developing the MMIS RFP and analyzing their needs for new applications, DMA also defined the requirements for an RFP for Practitioner Credentialing.</p> <p>The ACS proposal included full replacement of the provider enrollment function, complete with NCQA accredited credentialing. DMA was advised by counsel that there were limitations on the Division's ability to request any further bid modifications for credentialing service, since a contract including these services had already been executed. DMA then considered whether or not ACS could potentially meet DMA's needs on a short-term basis with a bridge plan that would enable a smoother transition to the ultimate solution, rather than putting the service out for bid and involving yet another vendor in the middle of system design. The new Provider Enrollment policy outlines the proposals for both the ACS early start-up solution as well as a contingency plan. In this new policy is the latest draft of the document that will be given to ACS in order for them to determine their capability of meeting this need. Part of the requirement is the request to run the provider database through a credentials verification tool, such as "ChoicePoint," to quickly identify potentially ineligible providers.</p> <p>Simultaneously, DMA is preparing an RFP for credentialing services. When DMA issues the RFP, DMA will also bring in temporary staff to allow DMA to manage the additional processing and coordination of these enrollment functions but utilize the service to credential the practitioners. Based upon the revised plan, DMA will replace BCBS (Cahaba) by 12/04 since the contract terminates on 12/31/04.</p> <p>Action Item 6 Senate Bill 926 Provider Database</p> <p>During last year's legislative session, SB 926 was passed to provide for better tracking of providers who had sanctions or histories of violations involving patients' rights. DHHS formed a multi-divisional task force to implement changes necessary to enforce this legislation. There were two major outcomes of that work.</p> <p>First, each division will implement policies, with very consistent language, that will enable the Department to prevent disqualified providers from gaining licensure or enrolling in Medicaid for new services. These rules list the circumstances in which a provider may be sanctioned and how they will be barred or terminated from participation should the approving agency withdraw their approval.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
03-SA-106	Health and Human Services	<p data-bbox="565 415 1455 779">The other deliverable is a provider database that contains information, available to the public and other state agencies, that lists providers who are currently under licensure and enrollment restrictions. This web-based resource will be utilized by the licensing agencies and by DMA to prevent these providers from opening new businesses when they have had violations that fall under the requirements of the bill. DMA provider enrollment staff will check the database before enrolling these providers by name, tax identification numbers and by owner information. Provider Enrollment believes this is further evidence of their efforts to ensure the overall integrity of the providers allowed to participate in the Medicaid program. The newly developed policies outline the statement of work for this project and document the system requirements.</p> <p data-bbox="565 814 878 840">Action Item 7 Future Plans</p> <p data-bbox="565 875 1455 932">Provider Enrollment plans to continue to strengthen controls for the appropriate enrollment of providers.</p> <p data-bbox="565 968 1455 995"><u>Inpatient Hospital and Long-Term Care Facility Audits Were Not Completed</u></p> <p data-bbox="565 1031 1455 1087">Partial corrective action has been taken. There were two aspects to this audit finding:</p> <ol data-bbox="613 1123 1455 1241" style="list-style-type: none"> 1. the first involves audits of long term care facilities; and, 2. the second involves audits of inpatient hospital costs and transactions. <p data-bbox="565 1276 1455 1457">1) With respect to audits of long-term care facilities and as of month-end May 2004, the following numbers of desk audits have been completed: 358 of 359 (99.7%) of free-standing nursing facility cost reports pertaining to FY02, 5 of 35 (14.3%) of hospital-based nursing facility cost reports pertaining to FY02 and 38 of 40 (95%) of hospital-based nursing facility cost reports pertaining to FY01.</p> <p data-bbox="565 1493 1455 1703">The FY03 cycle of desk audits has been affected by State Plan Amendment 03-09 which was approved by CMS on April 5, 2004 with an effective implementation date of October 1, 2003. Section .0104 of Attachment 4.19-D requires that audits be completed within one year of the date the cost report was filed or within one year of December 31 of the fiscal year to which the cost report applies, whichever is later. As such, the historical June 30 completion date does not apply to the FY03 cycle.</p> <p data-bbox="565 1772 1455 1887">2) With respect to audit of inpatient hospital related costs, the contract with Clifton-Gunderson LLP, an independent audit firm utilized by the Division of Medical Assistance (DMA) to perform various cost settlements and audits, was amended on May 26, 2004. Under this amendment, Clifton-</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2004

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		Gunderson will perform Medicaid program audits (as agreed upon by DMA) for thirty hospitals annually, focusing on inpatient transactions and associated costs. These thirty hospitals constitute approximately 25% of the total number of hospitals participating in the Medicaid program. To this end, DMA has reviewed and approved a set of agreed upon procedures that will form the scope of these reviews. Anticipating the contract amendment, DMA identified the thirty hospitals to be reviewed in the 2003 cost reporting cycle and communicated this list to Clifton-Gunderson on April 7, 2004. DMA personnel selected the thirty institutions based upon total Medicaid payments and total Medicaid days. The thirty facilities selected for review represent 76% of total Medicaid payments, as well as 76% of total Medicaid days in the 2003 cost reporting cycle. Clifton-Gunderson currently expects to begin these reviews during the third calendar quarter of 2004, and that twenty of the thirty reviews will be completed by December 31, 2004.
03-SA-107	Health and Human Services	<p><u>Internal Control Weaknesses Over Suspected Fraud and Abuse Investigations and Ineffective Recipient Verification of Receipt of Medicaid Services</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
03-SA-108	University of North Carolina at Chapel Hill	<p><u>Tracking of Subrecipient Audit Reports – Research and Development Cluster</u></p> <p>Full corrective action has been taken.</p>
03-SA-109	Health and Human Services	<p><u>Cost Allocated to Programs Incorrectly</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
03-SA-110	Health and Human Services	<p><u>Cost Allocation Plans Not Submitted for Approval in a Timely Manner</u></p> <p>Full corrective action has been taken.</p>
03-SA-111	Health and Human Services	<p><u>Tentative Settlement Reports Not Finalized in a Timely Manner</u></p> <p>Full corrective action has been taken.</p>

** 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, 2004**

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2004

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
04-SA-1	Health and Human Services Allen Hawks (919)715-6766	<p><u>Improper Access to Computer Systems</u></p> <p>The individuals cited in the 2004 Single Audit as having inappropriate access to HSIS have had their access correctly modified as of January 24, 2005. With regards to NCAS, access has been revoked for all of the individuals identified as having inappropriate NCAS access in the 2003-04 audit. The Division will continue to run on a quarterly basis a list of its employees with access to NCAS and HSIS to ensure that continued access is necessary for each employee.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed in February 2005.</p>
04-SA-2	Health and Human Services Jane Schwartz (919) 733-7831	<p><u>Fiscal Monitoring Not Performed on Nutrition Education Subrecipients</u></p> <p>During the first nine months of federal fiscal year 2003-2004, other monitoring activities were taking place. The audit finding is correct in a narrow sense, that is, monitoring visits were not complete by June 30, 2004. However; monitoring was completed for federal fiscal year 2004 projects during the months of July and August 2004 (within the Federal grant year) to meet federal monitoring time-frames. Visits were made to a site for each project to evaluate programmatic requirements and a fiscal review was also completed for each project.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed by July 31, 2004.</p>
04-SA-3	Commerce Donna Barnes 919-715-5604	<p><u>Improper Access to Computer Systems</u></p> <p>Immediate action was taken to resolve the 10% found in the OSA's sample. Commerce will continue to monitor for separated employees and their security access.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed during the audit in 2004</p>
04-SA-4	Commerce Gloria Nance-Sims 919-733-2850	<p><u>Community Development Block Grant Report Contained Inaccurate Data</u></p> <p>As part of the PER preparation and process, the Assistant Director will ensure all information is in compliance with the federal checklist as established by HUD and that all grammatical and mathematical errors are corrected.</p> <p>In addition, the Division of Community Assistance has established and implemented policies and procedures that govern the accountability and tracking of allocation funds that are carried forward from one program year into another. As part of a monthly reconciliation procedure, all open program years will be reviewed to ensure all funds are accounted for in</p>

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2004

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>their respective year. The Assistant Director will conduct quarterly reviews of these operating procedures to ensure full implementation has occurred and accuracy is achieved.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed in May 2004.</p>
04-SA-5	Commerce Gloria Nance-Sims 919-733-2850	<p><u>Monitoring Visits and Closeout Procedures Were Not Performed Timely</u></p> <p>This finding is a direct result of DCA having several vacancies in their monitoring section.</p> <p>DCA monitored the \$400,000 project in November 2004. DCA will monitor the \$844,487 project on March 18, 2005. Although HUD regulations do not specifically state the number of monitoring visits that must be conducted or the percentages/intervals at which they are to take place, DCA is currently reviewing its monitoring practices and procedures to ensure projects that are delayed or are in need of intervention are identified in a timely fashion.</p> <p>Since DCA is recently fully staffed, Community Development Block Grant (CDBG) personnel will receive professional development training in project management. This training will provide updated grants management techniques and best practices.</p> <p><i>Anticipated Completion Date:</i> March 2005.</p>
04-SA-6	Employment Security Commission Tim Parker (919) 733-7310	<p><u>Controls Over Equipment Management Need Improvement</u></p> <p>Inventory Cycle procedures will be incorporated into the System Procedure on Fixed Assets.</p> <p>An emphasis will be placed on tagging items as they have been received.</p> <p>Transfer procedures will be reviewed.</p> <p>Segregation of duties procedures will be incorporated into the System Procedure on Fixed Assets.</p> <p><i>Anticipated Completion Date:</i> March 31, 2005.</p>
04-SA-7	Employment Security Commission David Canady (919) 733-3121	<p><u>Unemployment Insurance Claimants Eligibility Documentation Needs Improvement</u></p> <p>The Claims Manual will be updated and shared with Agency claims staff in an electronic format.</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2004

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		Training and updates will be provided on an as needed basis. <i>Anticipated Completion Date:</i> June 30, 2005.
04-SA-8	Employment Security Commission David Canady (919) 733-3121	<u>Documentation for Federal Unemployment Tax Act Certifications Needs Improvement</u> Controls will be established to ensure certifications are performed and documentation is available for review. <i>Anticipated Completion Date:</i> June 30, 2005.
04-SA-9	Employment Security Commission Manfred Emmrich & David Canady (919) 733-7522 (919) 733-3121	<u>Errors Found in Benefit Payments for Trade Readjustment Assistance</u> TRA benefits now take into account the full deduction of TEUC entitlement. Staff training, both on a regional and individual basis, will be provided to ensure that workers receiving TRA benefits meet the required work search contacts. Efforts will be made to try to obtain missing documents and we will continue to provide staff with training to ensure that adequate documentation on attendance while in training is maintained. <i>Anticipated Completion Date:</i> June 30, 2005.
04-SA-10	Employment Security Commission Manfred Emmrich (919) 733-7522	<u>Trade Adjustment Assistance Participant Eligibility Documentation Was Incomplete</u> We are training staff on an individual basis. Procedures are discussed in detail on the issuance of training waivers. Automation changes will be made to assist in this process <i>Anticipated Completion Date:</i> June 30, 2005.
04-SA-11	Commerce Donna Barnes 919-715-5604	<u>Improper Access to Computer Systems</u> See 04-SA-3 for Corrective Action Plan.
04-SA-12	Commerce Roger Shackelford 919-715-3300	<u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> The Division of Employment and Training has taken steps to ensure that segregation of duties and approvals are in place to prepare, review and approve the quarterly Financial Status Reports.

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2004

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<i>Anticipated Completion Date:</i> Corrective action was completed in Spring 2004.
04-SA-13	Commerce Donna Barnes 919-715-5604	<u>Improper Access to Computer Systems</u> See 04-SA-3 for Corrective Action Plan.
04-SA-14	Commerce Roger Shackleford 919-715-3300	<u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> See 04-SA-12 for Corrective Action Plan.
04-SA-15	Commerce Donna Barnes 919-715-5604	<u>Improper Access to Computer Systems</u> See 04-SA-3 for Corrective Action Plan.
04-SA-16	Commerce Roger Shackleford 919-715-3300	<u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u> See 04-SA-12 for Corrective Action Plan.
04-SA-17	Correction Paul Gross 919-716-3365	<u>Funds Transferred Without Equitable Distribution to the Federal Government</u> The Department of Correction was complying with fund transfer requirements which were mandated by the NC Legislature through General Statutes and Budget Bills. In addition, the Department has obtained a management decision letter from the U.S. Highway Department for a similar type of audit finding in the prior year, which says the Department does not owe them a refund and the DOC did not violate OMB Circular A-133. The DOC will however, discuss with the appropriate federal agency and NC Legislature, the proper course of action to address the current FY04 audit finding related to transfers out of Correction Enterprise to the State's General Fund and to the Crime Victim's Compensation Fund. <i>Anticipated Completion Date:</i> 06-30-05.
04-SA-18	Transportation Steven DeWitt (919) 733-2210	<u>Testing Standards Not Met in Accordance With Quality Assurance Program</u> Training was provided in 2004 by Construction Unit staff to at least one member of each Resident Engineer and District Engineer that regularly administers highway construction contracts. The training addressed the Minimum Sampling Guide requirements, recommended frequency for reviewing compliance with those requirements, and the procedure for

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2004

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		auditing materials through HiCAMS.
		New HiCAMS functionality was deployed in December 2004 to evaluate compliance with material sampling and testing requirements. By April 1, 2005, we will survey the users as to the adequacy of the new functions and consider modification based upon the survey results.
		During the 2004 audits of the Resident Engineer's contract procedures by Construction Unit and M&T staff, emphasis was placed the importance of compliance with the sampling and testing requirements. During the 2005 audits of the Resident Engineer's contract procedures by Construction Unit, a single contract was reviewed for compliance with the sampling and testing requirements. Results of the 2005 audits will be evaluated not later than May 1, 2005 to determine if additional action is required.
		During 2005, each Section Material Specialist will audit at least one contract per month to determine compliance with material sampling and testing requirements. Results of these audits will be evaluated not later than July 1, 2005 to determine if additional action is required.
		Construction Unit staff will provide training to each Resident Engineer and District Engineer that regularly administers highway construction contracts. The training will cover the use of the new HiCAMS functions and method for correcting deficiencies. Training will be completed not later than November 30, 2005.
		Materials Inspectors will closely monitor the plants QC sample frequency for compliance with the Producer's Quality Control plan and reporting of test results. This will also allow QA samples to be taken at the appropriate time.
		A plan will be developed and implemented for monitoring that the IA sampling frequency is in compliance with the requirements. A follow-up review of the IA performance will be by August 1, 2005 and additional action will be taken if the sampling frequency is not within compliance.
		<i>Anticipated Completion Date:</i> November 30, 2005
04-SA-19	Environment & Natural Resources Donna Hughes 919-733-1695	<u>Weaknesses in Review Procedures Over Cash Disbursements</u> Procedures have been implemented to require the Accounts Payable Supervisor to perform spot checks of batches throughout the year and maintain a log of those batches checked. <i>Anticipated Completion Date:</i> Corrective action was completed on March 9, 2005.

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2004

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
04-SA-20	Environment & Natural Resources Donna Hughes 919-733-1695	<u>Cash Disbursements Control Procedures Not Consistently Performed</u> Current procedures will be reiterated to employees as a reminder that all accounting code sheets must have the appropriate sign-offs, that all invoices are properly cancelled and batches are totaled and tapes attached. <i>Anticipated Completion Date:</i> Corrective action was completed on March 9, 2005.
04-SA-21	Environment & Natural Resources Bud Jennings 919-733-9293	<u>Weaknesses in Controls Over Cash Receipts</u> The mail receipts log was implemented prior to year-end for the CWSRF program. Effective with the May'2004 collections, all deposits are balanced against checks recorded in the receipts log. The receipts log is being developed for the DWSRF program. No one person is responsible for all aspects of transactions. Some employees are responsible for too many. The accounting staff for each program consists of two employees. This limits our ability to fully segregate duties. In the future, the Accounting Specialist II position for CWSRF will verify deposits and key loan repayments into the system. With the implementation of the receipt log, most risks should be minimized in the cash receipt process. We will stress the importance of proper sign-offs of all accounting code sheets with the Divisions. <i>Anticipated Completion Date:</i> April 1, 2005.
04-SA-22	Environment & Natural Resources Donna Hughes 919-733-1695	<u>Weaknesses in Review Procedures Over Cash Disbursements</u> See 04-SA-19 for Corrective Action Plan.
04-SA-23	Environment & Natural Resources Donna Hughes 919-733-1695	<u>Cash Disbursements Control Procedures Not Consistently Performed</u> See 04-SA-20 for Corrective Action Plan.
04-SA-24	Environment & Natural Resources Bud Jennings 919-733-9293	<u>Weaknesses in Controls Over Cash Receipts</u> See 04-SA-21 for Corrective Action Plan.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2004

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
04-SA-25	Crime Control and Public Safety Bennie Aiken 919 733-2193	<p><u>Costs Paid Without Prior Approval</u></p> <p>The Department agrees with this finding. The Department verified that this condition did not result in a duplicate reimbursement. Project worksheets have been prepared to document the legitimacy of the management costs, and they have been forwarded to FEMA for verification and approval. Procedures will be implemented to ensure that funds are drawn down using the appropriate authorization process.</p> <p><i>Anticipated Completion Date:</i> May 31, 2005.</p>
04-SA-26	Crime Control and Public Safety Bennie Aiken 919 733-2193	<p><u>Accounting Records Did Not Identify Federal Expenditures</u></p> <p>The Department agrees with this finding. Prior to the audit, the Department, in conjunction with the Office of the State Controller, initiated a project to restructure the Department's coding structure and methodology of accounting for federal expenditures. These changes and other procedural improvements will be implemented to ensure that the flow of federal funds will be easily followed in the Department's accounting records</p> <p><i>Anticipated Completion Date:</i> May 31, 2005.</p>
04-SA-27	Crime Control and Public Safety Bennie Aiken 919 733-2193	<p><u>Documentation Not Maintained to Support Proper Access to the North Carolina Accounting System</u></p> <p>The Department followed State and Departmental procedures to ensure that security access was limited and revoked where required. The new recommendation for adding vendors will be implemented. Where operator access profiles must be maintained for future reassignment, names of terminated employees will be replaced with a code to prevent the appearance that former employees still have access.</p> <p><i>Anticipated Completion Date:</i> April 30, 2005</p>
04-SA-28	Crime Control and Public Safety Bennie Aiken 919 733-2193	<p><u>Federal Funds Not Drawn in Accordance With Agreement</u></p> <p>The Department agrees with this finding. Controls will be established to ensure that federal draw downs are processed in accordance with CMIA requirements, and CMIA reporting is prepared in an accurate and timely manner.</p> <p><i>Anticipated Completion Date:</i> April 30, 2005.</p>
04-SA-29	Crime Control and Public Safety Bennie Aiken	<p><u>Required Debarment Certifications Not Obtained</u></p> <p>The Department agrees that the referenced certification was not obtained; however, the Department does not process contracts for awards greater than \$100,000. This exceeds the Department's delegation of purchasing</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2004

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
	919 733-2193	<p>authority. However, the Department will work with the Division of Purchase and Contract to develop procedures to address this issue.</p> <p><i>Anticipated Completion Date:</i> June 30, 2005.</p>
04-SA-30	Crime Control and Public Safety Bennie Aiken 919 733-2193	<p><u>Public Assistance Grants Progress Reports Not Supported By Adequate Documentation</u></p> <p>These procedures were established by the Department to provide added assurance that reports were accurate. The Department will work to ensure that the procedures are consistently followed.</p> <p><i>Anticipated Completion Date:</i> June 30, 2005.</p>
04-SA-31	Crime Control and Public Safety Bennie Aiken 919 733-2193	<p><u>Tracking System of Subrecipient Audit Reports Was Incomplete</u></p> <p>The Department agrees with this finding. As stated in the audit finding, prior to the audit, procedures were established to track subrecipient audit reports. Procedures will be enhanced to ensure full compliance.</p> <p><i>Anticipated Completion Date:</i> May 1, 2005</p>
04-SA-32	Public Instruction Curtis Bynum 919-807-3957	<p><u>Internal Control Over the Comparability Reviews Needs Improvement</u></p> <p>The Division of School Improvement has developed an instrument (checklist) that accurately tracks the comparability status of all LEAs receiving Title I, Part A funds and ensures that quality control of the comparability process is maintained. The related procedures ensure that necessary documentation associated with comparability is solicited, transmitted, and maintained. The instrument was designed such that:</p> <ul style="list-style-type: none"> • LEA notification letters (information regarding comparability status) are appropriately transmitted and evidence of such transmissions are maintained; • LEA materials/supplies reports (where applicable) are received and evidence of such receipts are maintained; • Staff/Student Ratio Comparability Reports (where applicable) are transmitted to LEAs and evidence of the transmissions are kept on file; and • information is maintained with regard to LEAs who are not required to comply with the comparability requirement. <p>The instrument was implemented in December, 2004. It was used during the current year (2004-2005) to determine compliance with the</p>

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		comparability requirement, and we have achieved one hundred percent accuracy. <i>Anticipated Completion Date:</i> December 2004
04-SA-33	Durham Technical Community College Dr. Phail Wynn, Jr. 919 686-3374	<u>Salaries Charged to Vocational Education (CFDA 84.048) Are Not Supported by Time Records</u> The college will establish a reporting arrangement to allow more accurate tracking of federal vocational education funds in salaries of employees in the Counseling and Student Development office. OMB Circular A-87 will be used to develop appropriate time-reporting documents for those employees involved in multiple activities. The college will adjust the salaries of employees in Counseling and Student Development in FY 2004-2005 based on appointment records available in the administrative computing system discounting those activities that are not clearly intended for vocational and technical students only. If money is available in the future, grant proposals will be written to ensure vocational education funds can be clearly tied to vocational and technical students. <i>Anticipated Completion Date:</i> April 15, 2005
04-SA-34	Community College System Arthur E. Hohnsbehn (919) 807-6992	<u>Weaknesses Noted in Program Change Control Procedures</u> a. The Division of Business and Finance requests program (system) changes in writing to the Associate Director of the College Business IS Team. Business and Finance documents the change request by maintaining the written file. b. The Associate Director of the College Business IS Team assigns the change to a programmer. The programmer completes the change. The change undergoes peer review before it is put into production to validate that it matches the change request. A form is used for the peer to verify the change. The College Business IS Team maintains a file as documentation. c. The change is placed in a "test" environment, is reviewed by Business and Finance, and approved, before it is put into production. d. Once Business and Finance signs off, it is put into production, and validated. <i>Anticipated Completion Date:</i> April 1, 2005
04-SA-35	Public Instruction Vanessa Jeter	<u>Cash Disbursement Control Procedures Not Consistently Performed</u> 1. An existing printing position has been re-classified to work as a print/graphics coordinator. This action will enable the division to better

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	919-807-3469	<p>handle the administrative and clerical tasks of billing and filing requisitions, among other support tasks.</p> <p>2. The duplicating and graphic design requisitions are being re-designed to incorporate appropriate approval signatures for initiating work, and also to signify delivery of each job.</p> <p>The new print/graphics coordinator was hired in January, 2005. The new requisitions are projected to be completed by April 15, 2005.</p> <p><i>Anticipated Completion Date: April 15, 2005</i></p>
04-SA-36	Health and Human Services Bob Duke (919) 855-3735	<p><u>Basic Support Claims Not Properly Paid</u></p> <p>Vendors have been contacted to obtain missing invoice signatures. Adjustment payments have been made and a refund requested to correct the inpatient claims not properly paid. Refunds have been requested for the payments that exceeded the amount on the documentation and the error based on a manual miscalculation. The supporting documentation for the missing Vocational Rehabilitation claim has been located. The supporting documentation for the missing Division of Services for the Blind claim has not been located and staff are continuing to look for it. In the interim a copy of the invoice has been obtained from the vendor.</p> <p>The deficiencies noted by the auditors are due mostly to human error resulting from inexperienced staff. During the audit period several vacancies occurred requiring the use of temporary staff, which has been an ongoing issue in the unit. Since December 1998 there have been 30 different permanent and temporary staff working in the unit of 8 positions. Continual training, monitoring, and evaluation of staff performance have been necessary and will continue.</p> <p><i>Anticipated Completion Date: June 30, 2005</i></p>
04-SA-37	Health and Human Services Robert Deans (919) 855-3570	<p><u>Improper Access to Computer Systems</u></p> <p>Corrective action will include revoking user IDs and passwords for staff with inappropriate access to computer systems. In addition, NCAS access will be monitored on a monthly report with revocations being completed, as needed, and documented within five (5) workdays following receipt of the report.</p> <p><i>Anticipated Completion Date: July 1, 2005</i></p>
04-SA-38	Health and Human Services Robert Deans	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>All claims identified within the audit, as incorrectly paid have been recalculated and appropriate adjustments requested. Corrective actions</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
	(919) 855-3570	<p>will include the Division of Vocational Rehabilitation (DVR) continuing to pursue every opportunity available to comply with the General Statute. Corrective actions by the Department are as follows:</p> <ul style="list-style-type: none"> • DVR will continue to attend joint meetings with DHHS Controller staff, Division of Medical Assistance staff and Division of Information Resource Management staff, working to improve communications. • DVR obtained access and will monitor/review the DMA information memoranda on-line rate change alert system. • The Division of Information Resources has programmed current rate changes for the DVR payment process. • DVR will review and discuss with DMA and the DHHS Controller's Office the feasibility of DMA Fiscal Agent (currently EDS) paying all DVR medical claims as and add-on to the DMA contract. <p><i>Anticipated Completion Date:</i> December 31, 2005</p>
04-SA-39	<p>Health and Human Services</p> <p>Debbie Jackson</p> <p>(919) 733-9822</p>	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>The Division of Services for the Blind (DSB) management will continue to review check write vouchers weekly. Invoices that are paid at what appears to be a very high or very low amount based on our experience will be questioned through Claims Processing and needed corrections will be made. However, DSB is not in a position to identify invoices paid at an inaccurate amount through this review. DSB along with the Division of Vocational Rehabilitation, the Controller's Office, the Division of Medical Assistance and the Division of Information Resource Management, will work together to define a procedure that will ensure accurate and timely payments to providers.</p> <p><i>Anticipated Completion Date:</i> June 30, 2005</p>
04-SA-40	<p>Health and Human Services</p> <p>Elizabeth Bishop</p> <p>(919) 855-3566</p>	<p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>Additional training and monitoring will be required at the, Regional and Unit Office level by Regional Directors, Unit Managers and Quality Development Specialists. Additional oversight to monitor timeliness of eligibility decision, documentation of the eligibility decision and correct completion of Individual Plans for Employment (IPEs) will be provided by Unit Managers and Quality Development Specialists. Counselors will be required to demonstrate use of a tickler/tracking system with a goal of no cases that exceed 60 days without formal extension. Unit Managers will utilize the error report to track all cases in the Unit approaching the 60-day limit. Regional Directors will</p>

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		<p>utilize a report generated monthly to monitor regional compliance with the 60 day requirement for eligibility determination. Unit Managers and Quality Development Specialists will monitor cases for completion of IPEs and eligibility documentation. A monthly computer generated report will be available for senior management analysis of all client eligibility decisions.</p> <p>The training will be completed and all cases out of compliance corrected by May 31, 2005. The ongoing monitoring will have been implemented for a three-month period by July 1, 2005.</p> <p><i>Anticipated Completion Date:</i> July 1, 2005</p>
04-SA-41	Health and Human Services Jim Lampley (919) 733-0169	<p><u>Inadequate Documentation and Failure to Reconcile Fixed Assets</u></p> <p>Management has communicated the importance of following internal policies to the Controller's Office fixed asset officer.</p> <p>A new centralized filing system has been established for the fixed asset input forms. These forms will remain in the asset file for the life of the asset along with all other pertinent documentation. The two fixed asset forms that were listed as missing were found with the year end inventory information after the review by the auditor.</p> <p>The Controller's Office is in the process of developing a monthly reconciliation based on models used by other divisions. This procedure will be documented and will be fully implemented beginning July 1, 2005.</p> <p>Management has emphasized the importance of communication between the Controller's Office and Division to ensure all personnel understand their responsibilities for documenting and safeguarding fixed assets.</p> <p><i>Anticipated Completion Date:</i> June 30, 2005</p>
04-SA-42	Health and Human Services Robert Deans (919) 855-3570	<p><u>Controls Over Fixed Assets Need Improvement</u></p> <p>Corrections are complete in regards to assets previously listed as missing. The missing items have been located and appropriately reassigned within the fixed asset inventory system. Additional corrective action includes systems review and enhancement to insure that all fixed asset transactions are properly documented on a continuous basis. Additional corrective actions are as follows:</p> <ul style="list-style-type: none"> • Periodic review of new Fixed Asset reports will be completed by senior management with automated follow-up reports. • Segregation of duties will be established with each office assigning one individual to be responsible for asset management, separate and apart

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		from unit management.
		<ul style="list-style-type: none"> • All hands on inventories will be conducted by individuals who are not purchasing or receiving items. • Random sampling of inventory will be periodically conducted to ensure compliance by staff not housed at site being inventoried.
		<i>Anticipated Completion Date:</i> July 1, 2005
04-SA-43	Health and Human Services Debbie Jackson (919) 733-9822	<u>Maintenance of Effort Not Met</u> <p>The Maintenance of Effort problem is being researched by the Controller's Office. Corrective action will be taken upon notification of proper resolution from the Controller's Office.</p> <p><i>Anticipated Completion Date:</i> June 30, 2005</p>
04-SA-44	Health and Human Services Debbie Jackson (919) 733-9822	<u>Expenditures Were Made After the Period of Availability Ended</u> <p>The expenditures for FFY2002 were incorrectly coded and the documentation has been provided to the Controller's Office to make the corrections.</p> <p><i>Anticipated Completion Date:</i> June 30, 2005</p>
04-SA-45	Health and Human Services Scarlette Edwards (919) 855-3718	<u>Financial Status and Program Cost Reports Not in Agreement With Accounting Records</u> <p>Internal controls were put in place in January 2004 to identify expenditures and program income in NCAS. Supporting documentation from NCAS should agree to the current quarterly totals reported on the SF 269 each quarter. The Controller's Office will send the Division Budget Office an e-mail each month notifying them that the Division has been certified. The program income will not be pulled from NCAS reports until notification is received of DVR's certification.</p> <p>The Division of Services for the Blind RSA 2 will be corrected according to the RSA Coordinator's instructions. The NCAS entries will be monitored quarterly for duplicate entries.</p> <p><i>Anticipated Completion Date:</i> April 30, 2005</p>
04-SA-46	Health and Human Services Julia Hairr	<u>Excess Cash Balances in the Temporary Assistance for Needy Families Program</u> <p>The Controller's Office coordinates the MOE reclassifications with DSS</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
	(919) 733-4640	<p>Budget and Budget and Analysis and receives verification of available state funds prior to reclassifying Federal dollars to state dollars. This verification is completed prior to drawing federal funds, eliminating excess cash on hand. The February 2004 CMIA report has been revised to appropriately report the reclass of federal expenditures. The February 2004 CMIA report was revised on March 18, 2005.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed in March 2005.</p>
04-SA-47	Health and Human Services David Atkinson (919) 733-4570	<p><u>Documentation Lacking in TANF Case File</u></p> <p>The Division acknowledges this finding regarding the lack of appropriate documentation in county case records. The Work First Program Representative for each of the identified counties has reviewed that county's corrective action plan and has taken all necessary steps to ensure the county has put in place internal controls that are appropriate and comprehensive. The program representative will conduct periodic reviews during future site visits to ensure all program requirements are met. The program representative has worked closely with appropriate counties to identify and resolve any questioned costs. The Controller's Office will include the Division's findings and conclusions in the management decision letters sent to the responsible counties.</p> <p><i>Anticipated Completion Date:</i> March 31, 2005</p>
04-SA-48	Health and Human Services David Atkinson (919) 733-4570	<p><u>Subrecipient Monitoring Documents in the Temporary Assistance for Needy Families (TANF) Program Were Not Maintained</u></p> <p>The Division of Social Services has hired two full-time compliance monitors who began monitoring activity for TANF subrecipients in January 2004. These two monitors secured all available completed tools from field staff and established a new filing system in the Central Office. The revised monitoring plan and tools are now being completed by the compliance monitors. Completed tools, notices of monitoring visit, and all supporting documentation is now being filed as soon as completed in the monitoring filing system in the Central Office.</p> <p>There is ample documentation to verify that monitoring activities did occur in the counties in question. However, the Division is not able to produce neither the completed monitoring tool for the selected case in Montgomery County, nor the sample logs for either Polk or Henderson Counties. The actions taken by the Division effective January 2004 will ensure these findings are not repeated in future audit events.</p> <p><i>Anticipated Completion Date:</i> Completed January 2004</p>

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04-SA-49	Health and Human Services David Atkinson (919) 733-4570	<p><u>Monitoring Procedures in the Temporary Assistance for Needy Families Program Contained Weaknesses</u></p> <p>Prior to January 2004, compliance monitoring in TANF cases (including IV-D cooperation) was conducted by the Work First field staff during the course of their regular visits to assigned counties. In January 2004, the Division hired two full-time compliance monitors to conduct monitoring activities on TANF (Work First) cases in all 100 counties. Subsequent to their hiring, the Division has revised the Work First monitoring plan and updated the monitoring tools. The plan and tool now require the monitors to examine the DHREJ NON-COOP WITHOUT A IV-D SANCTION report to identify any cases for the county being monitored. The monitors select a sample to be monitored from that list. These actions taken by the Division will ensure these findings are not repeated in future audit events</p> <p><i>Anticipated Completion Date:</i> Completed January 2004</p>
04-SA-50	Health and Human Services James Norris (919) 855-3717	<p><u>Errors in Statewide Cost Allocation Plan Caused Cost to Be Incorrectly Allocated</u></p> <p>This error was corrected September 30, 2004 by Document ID 24315C0006. Effective September 2004 indirect cost calculations are reviewed by management prior to submission to U.S. Department of Health and Human Services, Division of Cost Allocation.</p> <p><i>Anticipated Completion Date:</i> Corrective Action was completed on September 30, 2004.</p>
04-SA-51	Health and Human Services Jim Lampley (919) 733-0169	<p><u>Fixed Asset Records Incomplete/Inaccurate</u></p> <p>The Controller's Office has updated the Fixed Asset System (FAS) with the seven items totaling \$10,375 and the missing data for the 20 items. .</p> <p>Regarding the 32 items that were added to the inventory worksheets but were not added to the FAS we are researching whether these items belonged to seat management and were inappropriately added to the inventory by the local offices.</p> <p>Regarding the two assets reported as removed from the system or locations changed which was not consistent with the inventory worksheets, asset #23262 has proper documentation stating that it was removed in compliance with item #5 on the FAS-1 form and asset # 23824 was not moved and is being utilized as a copier machine in the Morehead County office.</p> <p>The finding stated that six assets were noted as missing or traded but not corrected in the system. These six items were replaced or surplusd and</p>

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		<p>the FAS information was updated.</p> <p>The finding stated that 14 assets were removed or updated without the proper FAS form. The proper asset forms have been received and the information was updated. All corrective action needed were entered into FAS by the end of January.</p> <p>The Controller's Office and the division staff are continuing to work closely together and both offices have stressed the importance of providing accurate information and emphasizing extra care when keying data in to the FAS.</p> <p><i>Anticipated Completion Date:</i> Corrective Action was completed by January 31, 2005</p>
04-SA-52	Health and Human Services Melinda Coleman (919) 733-2140	<p><u>Weaknesses in Control Over Physical Inventory of Fixed Assets</u></p> <p>Currently the Division is developing Asset Management procedures and will be conducting training during the SFY 04-05. The training will cover acquisition of assets, assigning and affixing asset decals, asset accountability and disposition. All state staff that have been designated as Fixed Asset Coordinators will be required to participate in this training. Coordination with the DHHS Controller's Office will continue to ensure effective maintenance of the equipment records. Procedures have been developed and implemented to ensure that newly assigned decals are affixed to the asset as required. The Division will continue to utilize and improve the tracking matrix first developed for the SFY 03-04 asset inventory to ensure more thorough follow-up on missing and incomplete asset inventories.</p> <p><i>Anticipated Completion Date:</i> June 30, 2005</p>
04-SA-53	Health and Human Services Beth Amos (919) 255-3805	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>To address the needs of the program, the Child Support Enforcement Office (CSE) has embarked on a mission called "Journey to Excellence." This is a five year plan developed by our committee of DSS Directors, CSE Agents and Central Office staff. The plan includes utilization of the Malcolm Baldrige Business Performance Improvement Plan. Efforts from this Committee and utilization of the Baldrige plan are underway. Using the recommendations from this committee will assist CSE in reaching the Federal goal of 75% cases in compliance. A few of these recommendations follow. Legislation to eliminate the requirement to have a certified copy of the birth certificate for the child has been prepared for the current legislative session. Waiving this requirement will decrease the length of time required to establish paternity, and assist with meeting the mandatory time frame. CSE is training local agents in DNA testing to reduce the time by eliminating missed appointments and making it convenient for both parents</p>

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		<p>to receive the testing at the local office rather than at a lab. The goal is to have one worker per county trained (21 counties have already been trained.) The establishment training modules have been revised and a statewide training effort for establishment workers is underway. Training on a continuous basis is needed because of the high turnover rate.</p> <p>The Child Support Enforcement Office (CSE) will inform all area supervisors and local office supervisors of the findings. The audit findings will also be incorporated into CSE's program monitoring plan. CSE's corrective action plan requires each area supervisor to review North Carolina audit findings and the federally mandated Self-Assessment and OCSE 157 reports for each local office within their area. Based upon the results, area supervisors work with local supervisors to develop a corrective action plan for each local office. Area supervisors are required to monitor each local office's performance monthly and to ensure that the corrective action plan is being implemented.</p> <p><i>Anticipated Completion Date:</i> December 31, 2005</p>
04-SA-54	Information Technology Services Brenda Wilkins 919-981-5371	<p><u>Error in Federal Refunds Allocation</u></p> <p>The Office of Information Technology Services (OITS) has developed written procedures for the Yearly Refund Process. The Budget, Cost Analysis & Reporting Section has developed a more thorough "review" process, which includes cross checking of the refund calculation by the Section's Team Leader, and the Chief Financial Officer, in addition to the preparer, Chief Budget Officer. OITS has revised the timeline in which the Federal Financial Participation Refunds will be completed; the Section will give itself at least three (3) days prior to June 29th.</p> <p><i>Anticipated Completion Date:</i> The Corrective action was completed on October 22, 2004.</p>
04-SA-55	Health and Human Services James Norris (919) 855-3717	<p><u>Error in the Division of Central Administration's Cost Allocation</u></p> <p>The retroactive rate change for July 2003 was corrected by journal entry 203104C026 dated June 29, 2004. A tickler file has been established by the unit supervisor as a reminder to verify the rates on an annual basis with the Budget Office.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on March 8, 2005.</p>
04-SA-56	Health and Human Services Lawrence Wilson (919) 715-5850	<p><u>Federal Award Information Provided to Subrecipients Not Sufficient</u></p> <p>Effective August 23, 2004, all future contracts and contract amendments for the Weatherization Assistance Program will include the CFDA # for the U.S. Department of Energy Weatherization Assistance Program (81.042)</p>

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		<p>and the U.S. Department of Health and Human Services Low Income Home Energy Assistance Program (93.568). A new DHHS system to provide audit confirmation of DHHS financial assistance payments made to nongovernmental entities was loaded on the Internet on November 19, 2004. The N.C. Center for Nonprofits included a paragraph announcing the new website in their latest newsletter. The N.C. Association of Certified Public Accountants has indicated an interest in announcing the new website in one of their future member mailings. These actions will provide subrecipients all information needed to properly report federal program expenditures.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on November 19, 2004.</p>
04-SA-57	Health and Human Services Jane Schwartz (919) 733-7831	<p><u>Subrecipient Monitoring Documents Not Thoroughly Reviewed</u></p> <p>The Division is taking steps to ensure that self-monitoring forms are being completed and properly reviewed by the assigned field representatives before forwarding to the state social services office. The field representatives were advised in an email dated January 6, 2005 that beginning with the self-monitoring guides due in late January 2005, each field representative is required to sign and date the front page of each review guide to affirm review and acceptance of the completed guide.</p> <p><i>Anticipated Completion Date:</i> Corrective Action was completed by January 31, 2005</p>
04-SA-58	Health and Human Services David Atkinson (919) 733-4570	<p><u>Ineligible Payments Charged to Foster Care IV-E Program</u></p> <p>The Division acknowledges this finding regarding the errors in determination of eligibility for federal Title IV-E Foster Care funds in the identified county. The Children's Services Program Representative for this county has reviewed that county's corrective action plan and taken all necessary steps to ensure the county has put in place internal controls that are appropriate and comprehensive. The county has developed a stronger communications plan between Income Maintenance and Child Welfare supervisors for jointly determining eligibility. The program representative will conduct periodic record reviews and training during future site visits to ensure all program requirements are met. Appropriate field staff have worked closely with the county to identify and resolve any questioned costs. The Controller's Office will include the Division's findings and conclusions in the management decision letters sent to the responsible counties.</p> <p><i>Anticipated Completion Date:</i> March 31, 2005</p>
04-SA-59	Health and Human Services	<u>Errors in the ACF-Title IV-E-1, Foster Care and Adoption Assistance Financial Report</u>

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	David Atkinson (919) 733-4570	<p>During the period under review the Child Welfare Waiver Demonstration Project (IV-E Waiver) was in transition through agreement with U S DHHS/ACF. The errors identified were miscalculations resulting from a formula error in the spreadsheet. At the time, the Division had one person completing all aspects of reporting expenditures associated with this demonstration project.</p> <p>As of July 2004 the Division has begun implementation of phase II of the demonstration project, which includes contracting with an outside evaluator to track outcomes and costs under the demonstration project. This effort will allow the Division to cross-check calculations and expenditures. The Division will also be coordinating with the DHHS' Controller's Office to develop a streamlined reporting process for the demonstration project that utilizes more system generated reports and relies less on human calculations.</p> <p>In addition, the Division has created a new position that will assume tracking and reporting responsibilities under the demonstration project. This staffing addition will allow for a minimum of two-level checks and balances in costs reporting between the new position and their supervisor. It is anticipated this position will be filled by June 30, 2005.</p> <p>The Division believes these changes will ensure this finding is not repeated in future audit events.</p> <p><i>Anticipated Completion Date:</i> June 30, 2005</p>
04-SA-60	Health and Human Services Lacey Barnes (919) 855-4000	<p><u>Documentation Lacking in County State Children's Insurance Program Case Files</u></p> <p>While the county maintains that the budget worksheet was prepared and included in the file, they have reviewed and improved policies and procedures related to maintaining adequate documentation in client files. The Division of Medical Assistance is very pleased with the 99.84% accuracy rate for the 649 sample files that were audited. The Division will continue to work with the county DSS to enhance training and policies to further enhance the extraordinarily high accuracy rate noted in this finding.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed by June 30, 2004.</p>
04-SA-61	Comprehensive Major Medical Plan Catey Terrill (919) 785-5005	<p><u>Claim Payments Made in Error</u></p> <p>The CPC has taken the following action to correct errors:</p> <p>They have made system changes regarding lab claims, reviewed system edits and made changes as needed, turned off data sheets (history), and increased monthly audits. They have also conducted refresher training for</p>

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		<p>personnel keying in payments on how to handle duplicate claims.</p> <p>The CPC is also making an effort to communicate clear and consistent information to management, trainer and staff as well as increasing their accuracy accountability.</p> <p>The SHP has requested the outside auditing firm to continue to audit duplicate claims on a regular basis to determine if the corrective action proposed by the CPC is in fact correcting the problems.</p> <p>A new stratification for claims was instituted with the help of the State Auditor's Office.</p> <p><i>Anticipated Completion Date:</i> Ongoing.</p>
04-SA-62	Health and Human Services T.H. Galligan (919) 855-4100	<p><u>Final Cost Settlements Not Performed</u></p> <p>The Division of Medical Assistance maintains there are still complex technical and legal issues that must be resolved with the Centers for Medicare and Medicaid Services (CMS) regarding federal law and State Plan interpretation on cost settlements of DSH payments. Division and Department management are still in discussions with CMS to reach a final interpretation on federal law and the State Plan language, and the Division cannot control or predict the time that will be required to resolve these issues with CMS. Because there are significant dollar amounts at issue, an observance of an arbitrary deadline for resolving these issues would not serve the public interest and could adversely affect health care delivery in the state.</p> <p>The report recommends Division management continue to maintain an internal control system designed to reasonably assure compliance with federal laws, regulations and the Medicaid State Plan, specifically with regard to expeditious cost settlements of providers. DMA maintains that there has been no failure to comply with any requirement of federal law in the implementation of North Carolina's DSH payment program. Also, the Division has already taken specific steps to address this recommendation. First, the Division has submitted a State Plan Amendment that clarifies the long standing intent and practice of the current State Plan language and makes the DSH program payments prospective - eliminating the need for cost settlements in the future. Second, the state has retained two contract audit firms; Myers & Stauffer, LLC to continue with DSH cost settlement analysis and DSH technical assistance; and Clifton Gunderson, LLP to perform desk and field audits on state-owned/operated hospitals, teaching hospitals, 40 inpatient hospitals, and 125 hospital outpatient settlements on an annual basis.</p> <p><i>Anticipated Completion Date:</i> On-going</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
04-SA-63	Health and Human Services T. H. Galligan (919) 855-4100	<p><u>Division of Medical Assistance Did Not Make Direct Payments to Providers</u></p> <p>Beginning with DSH payments made on March 18, 2004 (for the quarters ended December 31, 2003 and March 31, 2004), the Division ceased making DSH payments pursuant to the escrow agreement. All DSH and Supplemental payments are now made directly to the participating hospital accounts.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on March 18, 2004.</p>
04-SA-64	Health and Human Services T. H. Galligan (919) 855-4100	<p><u>Unreimbursed Uninsured Patient Cost or "Super" DSH Payments Were Made to Ineligible Hospitals</u></p> <p>The Division of Medical Assistance maintains that it has complied with federal law and has been consistent in its administration of the DSH and Supplemental Payment program. The Division submitted a State Plan Amendment to CMS in March 2004 (with an effective date of January 1, 2004) to clarify and eliminate ambiguous language, as well as to codify our long standing intent and practice.</p> <p>Prior to and during the current audit period, the Division has strengthened internal controls to: (a) perform trend analyses of all self reported eligibility data and confirm all anomalies; (b) notify and secure eligibility data from all hospital providers receiving Medicaid payments, and (c) update the payment plan model to include eligibility analyses that establish State Plan Amendment compliance for all "Super" DSH recipients before payment is calculated.</p> <p><i>Anticipated Completion Date:</i> Not Applicable</p>
04-SA-65	Health and Human Services Deborah B. Atkinson (919) 855-4145	<p><u>Claims Payment System Has Weaknesses</u></p> <p>The report notes that the Division of Medical Assistance (DMA) failed to reconcile medical assistance payments to the Medicaid Accounting System. To address this portion of the finding, DMA has collaborated with the DHHS Controller's Office personnel, (who enter the Medicaid payment information into the North Carolina Accounting System) to derive a means of reconciling the data entered into NCAS as well as those entries created by the Medicaid subsystem. This reconciliation is being performed on a monthly basis. The collaboration to develop this process commenced in the early part of state fiscal year 2005.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed by March 2005.</p> <p>Four (4) of the sampled claims involved missing or incorrect documentation from the provider that was subsequently submitted or corrected. There was</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>no overpayment in these four claims. Of the remaining twenty (20) claims, all have been resolved through recoupment/repayments and continuing education efforts to the provider community.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed by March 2005.</p> <p>The report notes a portion of the finding related to a system programming error for day outlier calculations. To address this portion of the finding, DMA issued a numbered memo (FO 04.351) on June 12, 2004, instructing EDS to remove the day of discharge in the calculation of Day Outliers. EDS began work under CSR NC012126 and the CSR was completed during the month of October 2004. Any overpayments are being recouped during the current state fiscal year.</p> <p><i>Anticipated Completion Date:</i> June 30, 2005</p>
04-SA-66	Health and Human Services T. H. Galligan (919) 855-4100	<p><u>The Division Lacks Written Policies and Procedures Over Implementation, Review, and Reconciliation of Rate Changes</u></p> <p>The Division of Medical Assistance (DMA) implemented standard policies and procedures in May 2004 which govern the process of all rate changes. These procedures include instructions to EDS on the effective date for a rate change, whether retroactive changes are to be recouped and repaid by EDS, and for EDS to furnish verification to DMA on all rate changes within two weeks of submission by DMA. DMA has also retroactively verified all rate changes submitted during the SFY2004. Further, EDS has been instructed to not accept any rate change memorandum that does not contain signatures of the Rate Setting Chief and Assistant Director for Financial Management.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed September 30, 2004.</p> <p>Several reports already are available from EDS on the report-to-web which document all the rate changes made to the system. The reports identified are HMVR120R (accommodation rates), HMPR2001 (fee schedule/PD rates), and HMPR3101 (PR rates). DMA Rate Setting will review these reports periodically for the 2005 state fiscal year to assure that only requested rate changes are made. Further, DMA intends to work with the new fiscal intermediary, ACS, to design a report which would allow for rate change reconciliation after transition to the new intermediary.</p> <p><i>Anticipated Completion Date:</i> Ongoing.</p> <p>DMA has also taken steps to implement EDS programming changes which would prevent overlay of accommodation rates in the system and allow for EDS accommodation rate computer screens to display rate changes, their</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>effective dates and the DMA numbered memorandum authorizing the rate change. Development and testing of this programming change has been completed and EDS implementation is expected to occur month-end April 2005.</p> <p><i>Anticipated Completion Date:</i> April 30, 2005</p> <p>Expansion of displayed rate changes in the current system beyond accommodation rates would require extensive additional programming time and costs with EDS and may jeopardize the transition timetable to the new fiscal intermediary. DMA is currently in the design phase with the new fiscal intermediary, ACS. It is intended that the design of the new system will expand to all rates and display the current active rate, historical inactive rates, and date of change used for claims pricing.</p> <p><i>Anticipated Completion Date:</i> June 30, 2007</p>
04-SA-67	Health and Human Services Larry Huffman (919) 715-9048	<p><u>Federal Funds Not Drawn in Accordance With Agreement and Federal Drawdown Estimates Inadequately Documented</u></p> <p>DHHS Controller's Office Procedure GA008 has been revised to include specific language as to how the estimate will be determined concerning the drawdown of federal funds for the EDS checkwrites and has been approved with an effective date of March 16, 2005. We requested that the Office of the State Controller (OSC) have the revised language incorporated into the Treasury State Agreement (TSA). OSC staff indicated that the TSA draft submitted to FMS by April 30th for FY 2005-06 will include the updated language in our procedure.</p> <p><i>Anticipated Completion Date:</i> June 30, 2005</p>
04-SA-68	Health and Human Services Lacey Barnes (919) 855-4000	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>The county responded that review procedures would be improved to reduce the instance of incomplete documentation of eligibility. The Division of Medical Assistance is very pleased with the 99.93% accuracy rate for the 2,883 sample files that were audited. The Division will continue to work with the county DSS to enhance training and improve policies to further enhance the extraordinarily high accuracy rate noted in this finding.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed effective October 1, 2004.</p>
04-SA-69	Health and Human Services Carleen Massey	<p><u>Internal Control Weaknesses Over Suspected Fraud and Abuse Investigations and Ineffective Recipient Verification of Receipt of Medicaid Services</u></p> <p>All units in the Division of Medical Assistance Program Integrity have</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
	(919) 647-8022	completed and implemented formal policies and procedures manuals as of May 2004. Procedures have been implemented to communicate deficiencies identified in case reviews to other Division and Department organizations on a quarterly basis. The Reimbursement of Medicaid Benefits (REOMB) letter has been modified and improved and the review process has been strengthened.
		<i>Anticipated Completion Date:</i> Corrective action was completed as of May 30, 2004.
04-SA-70	Health and Human Services T.H. Galligan (919) 855-4100	<u>Inpatient Hospital and Long Term Care Facility Audits Were Not Completed</u> An annual audit of non-state owned inpatient hospital costs is not required by the North Carolina State Plan nor 42CFR447.253(g). <i>Anticipated Completion Date:</i> Not applicable The report recommends the Division of Medical Assistance (DMA) enhance controls to ensure that audits are performed on inpatient hospital cost reports. DMA has contracted with Clifton Gunderson, LLP in March 2004 for a three year contract (plus two additional option years) to perform audits on numerous provider types, including audits on all state owned/operated hospitals, teaching hospitals, and 40 non-state owned/operated inpatient hospitals. These 40 audits begin with cost report year 2003 and consist of an annual field audit on inpatient and outpatient costs of the ten hospitals with the highest Medicaid revenue and annual desk audits on inpatient costs of 30 additional hospitals. <i>Anticipated Completion Date:</i> Ongoing The report also recommends DMA should ensure the audit section has sufficient staff and resources to complete long term care audits timely. First, DMA is addressing the finding and has completed 6 of the 13 outstanding audits as of March 23, 2005. Another 6 will be completed by May 31, 2005. On the remaining audits, the provider has failed to furnish required documentation and DMA has reduced their Medicaid payments by 20% in accordance with the State Plan. Second, DMA has addressed the intent of the recommendation by proposing and receiving approval from CMS in April 2004 on a State Plan Amendment (SPA) which extends the timeframe for audit of nursing facility cost reports to one year. This SPA is effective October 1, 2003. Third, DMA is reviewing the adequacy of Audit Section staffing and resources to address timely completion of audits. <i>Anticipated Completion Date:</i> Ongoing
04-SA-71	Health and Human	<u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of</u>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
	Services Lacey Barnes (919) 855-4023	<u>Controls in the Provider Eligibility Enrollment Process</u> Enrollment procedures are being modified to meet all requirements noted. For example, physician-type enrollment is no longer handled by Blue Cross Blue Shield as the Division of Medical Assistance (DMA) has brought this activity in house. In addition, a revised application and agreement were developed and made available to these type providers on the DMA website as of December 2004. These new forms require full disclosure by the provider applicant, including disclosure of ownership information. As of January 2005, all new enrollments and re-enrollments will utilize these new forms and require full disclosure. Additionally, DMA has contracted with a vendor to verify licensure, perform criminal background checks and reviews for possible OIG sanctions before these providers are enrolled. For group practices, the vendor will perform criminal background checks and reviews for possible OIG sanctions for all individuals with 5% or greater ownership interest in the enrolling provider organization. We continue to develop a fully comprehensive solution for all provider types in conjunction with the development and conversion to the new MMIS, NCLeds. <i>Anticipated Completion Date:</i> On going
04-SA-72	Office of State Controller Amber Young 919-981-5481	<u>Federal Interest Liability Computed Incorrectly</u> Corrective action has been taken. The Office of the State Controller has developed a standardized template for the monthly CMIA worksheets. The templates are available on the Office of the State Controller website. Each agency will be required to use the standardized templates. The templates will have password protection on all columns requiring calculations. For the 2004 fiscal year, the calculation error was detected and the all reports submitted correctly to the US Treasury. <i>Anticipated Completion Date:</i> March 1, 2005.
04-SA-73	Crime Control and Public Safety Bennie Aiken 919 733-2193	<u>Accounting Records Did Not Identify Federal Expenditures</u> See 04-SA-26 for Corrective Action Plan.
04-SA-74	Crime Control and Public Safety Bennie Aiken 919 733-2193	<u>Documentation Not Maintained to Support Proper Access to the North Carolina Accounting System</u> See 04-SA-27 for Corrective Action Plan.
04-SA-75	Crime Control and Public Safety Bennie Aiken	<u>Federal Funds Not Drawn in Accordance With Agreement</u>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
	919 733-2193	See 04-SA-28 for Corrective Action Plan.
04-SA-76	Crime Control and Public Safety	<u>Public Assistance Grants Progress Reports Not Supported By Adequate Documentation</u>
	Bennie Aiken 919 733-2193	See 04-SA-30 for Corrective Action Plan.