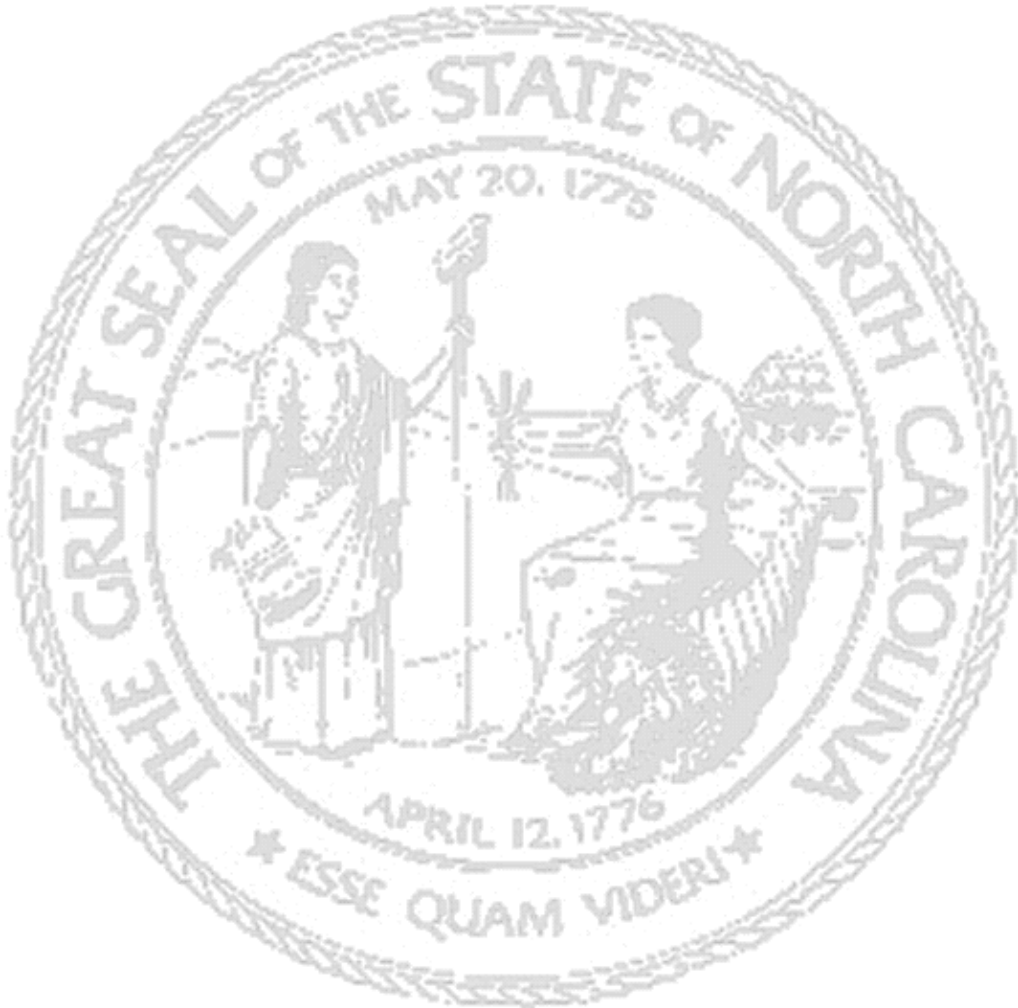


# Single Audit Report

*For the Year Ended June 30, 2008*

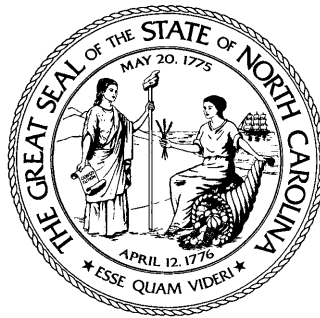


Office of the State Auditor  
*Beth A. Wood, CPA*  
*State Auditor*

## State of North Carolina

# STATE OF NORTH CAROLINA

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## SINGLE AUDIT REPORT

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**2 0 0 8**

**OFFICE OF THE STATE AUDITOR**  
***BETH A. WOOD, CPA***  
***STATE AUDITOR***



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# **North Carolina Office of the State Auditor**

## **Our Mission and Our Commitment**

The critical mission of the Office of the State Auditor is to provide North Carolina citizens and state leadership with independent, unbiased and professional assessments of the State's fiscal accountability and public program performance. In difficult economic times, that critical mission can provide insight into ways to operate government more efficiently.

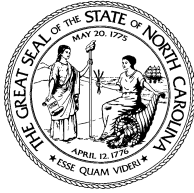
The Office of the State Auditor's mission is accomplished by conducting thorough audits and investigations by a highly competent and professional staff that result in useful and practical recommendations to improve services provided by North Carolina state government.

This office will always strive for the highest standards in professional conduct, independence and integrity as we pursue our mission. If we find inefficiency, waste or abuse, we will report on it without apology because our ultimate responsibility is to the citizens and taxpayers of North Carolina.

A handwritten signature in black ink, reading "Beth A. Wood". The signature is written in a cursive, flowing style.

Beth A. Wood, CPA  
State Auditor





**Beth A. Wood, CPA**  
State Auditor

**STATE OF NORTH CAROLINA**  
**Office of the State Auditor**

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March 26, 2009

The Honorable Beverly E. Perdue, 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, 2008. 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 \$15 billion. This report includes significant deficiencies 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, 2008 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 grant agreements that have an effect on the financial statements.

The significant deficiencies 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 cursive script that reads "Beth A. Wood".

Beth A. Wood, CPA  
State Auditor



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## **AUDITOR'S SECTION**

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**Beth A. Wood, CPA**  
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 Beverly E. Perdue, 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, 2008 (not presented herein), which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 8, 2008. Our report was modified to include a reference to other auditors.

As discussed in Note 22 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 45 - *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, Statement No. 48 - *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, and Statement No. 50 - *Pension Disclosures (an amendment of Statements No. 25 and 27)*, during the year ended June 30, 2008.

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. Other auditors audited the financial statements of the North Carolina State Lottery Fund, the North Carolina Housing Finance Agency, the State Education Assistance Authority, the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, and the cash basis claims and benefits of the State Health Plan, as described in our report on the State of North Carolina's financial statements. This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. The financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare were not audited in accordance with *Government Auditing Standards*. As of the date of our report on the financial statements of the State of North Carolina, the financial statements of the State Education Assistance Authority were not audited in accordance with *Government Auditing Standards*; however, subsequent to that date, an audit in accordance with *Government Auditing Standards* was completed.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the State of North Carolina's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the

effectiveness of the State's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the State's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the State's financial statements that is more than inconsequential will not be prevented or detected by the State's internal control. Significant deficiencies are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the State's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies identified 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* and which are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs.

We noted certain matters that we reported to management of organizations within the State of North Carolina in separate letters.

The State of North Carolina's responses to the findings identified in our audit are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs. We did not audit the State's responses and, accordingly, we express no opinion on them.

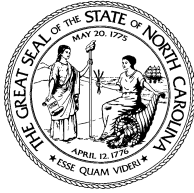
This report is intended solely for the information and use of the Governor, the General Assembly, the State Controller, management and staff of organizations within the State of North Carolina reporting entity, and federal awarding agencies and pass-through entities and is not intended to be and should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

A handwritten signature in black ink, appearing to read "Beth A. Wood". The script is cursive and fluid.

Beth A. Wood, CPA  
State Auditor

December 8, 2008

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**Beth A. Wood, CPA**  
State Auditor

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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 Beverly E. Perdue, 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 OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. 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 the State of North Carolina's management. 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, Special Supplemental Nutrition Program for Women, Infants and Children, Low-Income Home Energy Assistance, Adoption Assistance, 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 our opinion, insofar as it relates to the intake function for these programs, is based on the other auditors' results. We did not audit the claims paid by the State's Children Insurance Program. Other auditors tested these claims. The results of these audits were furnished to us, and our opinion, insofar as it relates to the claims paid, is based on the other auditor's results.

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 \$3.16 billion and \$169 million, respectively, in federal awards that are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2008. 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
08-SA-6	Subrecipient Monitoring	10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
08-SA-20	Reporting	17.207	Employment Service/ Wagner-Peyser Funded Activities
08-SA-21	Reporting	17.225	Unemployment Insurance
08-SA-24	Reporting	17.801	Disabled Veterans' Outreach Program (DVOP)
08-SA-26	Reporting	17.804	Local Veterans' Employment Representative Program
08-SA-76	Reporting	84.268	Federal Direct Student Loans
08-SA-77	Procurement and Suspension and Debarment	84.365	English Language Acquisition Grants
08-SA-79	Procurement and Suspension and Debarment	84.366	Mathematics and Science Partnerships
08-SA-82	Reporting	84.375	Academic Competitiveness Grants
08-SA-86	Reporting	84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants
08-SA-96	Special Tests and Provisions	93.563	Child Support Enforcement
08-SA-121	Special Tests and Provisions	93.778	Medical Assistance Program
08-SA-124	Matching, Level of Effort, Earmarking	93.917	HIV Care Formula Grants
08-SA-126	Period of Availability of Federal Funds	93.917	HIV Care Formula Grants
08-SA-135	Special Tests and Provisions	97.067	Homeland Security Grant 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 work of other auditors described above, 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, 2008. 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 08-SA-4, 08-SA-34, 08-SA-35, 08-SA-45, 08-SA-47, 08-SA-48, 08-SA-49, 08-SA-50, 08-SA-54, 08-SA-58, 08-SA-60, 08-SA-65, 08-SA-66, 08-SA-67, 08-SA-68, 08-SA-69, 08-SA-74, 07-SA-75, 08-SA-91, 08-SA-92, 08-SA-107, 08-SA-111, 08-SA-113, 08-SA-115, 08-SA-117, 08-SA-118, and 08-SA-123.

#### 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 the 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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of North Carolina's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 08-SA-1, 08-SA-2, 08-SA-3, 08-SA-5, 08-SA-7, 08-SA-8, 08-SA-9, 08-SA-10, 08-SA-11, 08-SA-12, 08-SA-13, 08-SA-14, 08-SA-15, 08-SA-16, 08-SA-17, 08-SA-18, 08-SA-19, 08-SA-22, 08-SA-23, 08-SA-25, 08-SA-27, 08-SA-28, 08-SA-29, 08-SA-30, 08-SA-31, 08-SA-32, 08-SA-33, 08-SA-34, 08-SA-35, 08-SA-36, 08-SA-37, 08-SA-38, 08-SA-39, 08-SA-40, 08-SA-41, 08-SA-42, 08-SA-43, 08-SA-44, 08-SA-45, 08-SA-46, 08-SA-47, 08-SA-48, 08-SA-49, 08-SA-50, 08-SA-51, 08-SA-52, 08-SA-53, 08-SA-54, 08-SA-55, 08-SA-56, 08-SA-57, 08-SA-58, 08-SA-59, 08-SA-61, 08-SA-62, 08-SA-63, 08-SA-64, 08-SA-65, 08-SA-66, 08-SA-67, 08-SA-68, 08-SA-69, 08-SA-70, 08-SA-71, 08-SA-72, 08-SA-73, 08-SA-78, 08-SA-80, 08-SA-81, 08-SA-83, 08-SA-84, 08-SA-85, 08-SA-87, 08-SA-88, 08-SA-89, 08-SA-90, 08-SA-91, 08-SA-93, 08-SA-94, 08-SA-95, 08-SA-97, 08-SA-98, 08-SA-99, 08-SA-100, 08-SA-101, 08-SA-102, 08-SA-103, 08-SA-104, 08-SA-105, 08-SA-106, 08-SA-107, 08-SA-108, 08-SA-109, 08-SA-110, 08-SA-111, 08-SA-112, 08-SA-113, 07-SA-114, 08-SA-115, 08-SA-116, 08-SA-117, 08-SA-119, 08-SA-120, 08-SA-122, 08-SA-123, 08-SA-125, 08-SA-127, 08-SA-128, 08-SA-129, 08-SA-130, 08-SA-131, 08-SA-132, 08-SA-133, and 08-SA-134 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of

findings and questioned costs, we consider items 08-SA-6, 08-SA-20, 08-SA-21, 08-SA-24, 08-SA-26, 08-SA-76, 08-SA-77, 08-SA-79, 08-SA-82, 08-SA-86, 08-SA-96, 08-SA-121, 08-SA-124, 08-SA-126, and 08-SA-135 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, 2008, which collectively comprise the State's basic financial statements (not presented herein) and have issued our report thereon dated December 8, 2008. Our report was modified to include a reference to other auditors.

As discussed in Note 22 to the financial statements, the State of North Carolina implemented Governmental Accounting Standards Board Statement No. 45 - *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, Statement No. 48 - *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, and Statement No. 50 - *Pension Disclosures (an amendment of Statements No. 25 and 27)*, during the year ended June 30, 2008.

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. Other auditors audited the financial statements of the North Carolina State Lottery Fund, the North Carolina Housing Finance Agency, the State Education Assistance Authority, the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, and the cash basis claims and benefits of the State Health Plan, as described in our report on the State of North Carolina's financial statements. The financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare were not audited in accordance with *Government Auditing Standards*. As of the date of our report on the financial statements of the State of North Carolina, the financial statements of the State Education Assistance Authority were not audited in accordance with *Government Auditing Standards*; however, subsequent to that date, an audit in accordance with *Government Auditing Standards* was completed.

Our audit was performed for the purpose of forming our 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 by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The State of North Carolina's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the State of North Carolina's response and, accordingly, we express no opinion on it.

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, appearing to read "Beth A. Wood". The script is cursive and fluid.

Beth A. Wood, CPA  
State Auditor

March 10, 2009 (except as related to the  
Report on the Schedule of Expenditures of Federal Awards,  
as to which the date is December 8, 2008)

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Fiscal Year Ended June 30, 2008

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• 84.268 Federal Direct Student Loans .....	103

• 84.365	English Language Acquisition Grants.....	106
• 84.366	Mathematics and Science Partnerships .....	108
• 84.375	Academic Competitiveness Grants.....	109
• 84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants .....	112
• 93.558	Temporary Assistance for Needy Families .....	115
• 93.563	Child Support Enforcement.....	121
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****I. Summary of Auditor's Results**

For the Fiscal Year Ended June 30, 2008

Financial Statements

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

Federal Awards

- |  |   |
|--|---|
| – Internal control over major programs:  |   |
| • Material weaknesses identified?  | Yes   |
| • Significant deficiencies 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 Special Supplemental Nutrition Program for Women, Infants, and Children, Employment Service/ Wagner-Peyser Funded Activities, Unemployment Insurance, Disabled Veterans' Outreach Program (DVOP), Local Veterans' Employment Representative Program, Federal Direct Student Loans, English Language Acquisition Grants, Mathematics and Science Partnerships, Academic Competiveness Grants, National Science and Mathematics Access to Retain Talent (SMART) Grants, Child Support Enforcement, Medical Assistance Program, HIV Care Formula Grants, and Homeland Security Grant 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   |



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

For the Fiscal Year Ended June 30, 2008

## – Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
	Child Nutrition Cluster
	Disability Insurance/SSI Cluster
	Employment Services Cluster
	Food Stamp Cluster
	Highway Planning and Construction Cluster
	Homeland Security Cluster
	Medicaid Cluster
	Special Education Cluster
	Student Financial Assistance Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
10.664	Cooperative Forestry Assistance
14.871	Section 8 Housing Choice Vouchers
16.738	Edward Byrne Memorial Justice Assistance Grant Program
17.225	Unemployment Insurance
17.245	Trade Adjustment Assistance
20.106	Airport Improvement Program
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
84.011	Migrant Education State Grant Program
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.365	English Language Acquisition Grants
84.366	Mathematics and Science Partnerships
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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2008

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CFDA Number	Name of Federal Program or Cluster (continued)
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	State Children's Insurance Program
93.917	HIV Care Formula Grants
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

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

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## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

### **II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2008

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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:

- **Significant Deficiency** – A deficiency in internal control that adversely affects the State's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the State's financial statements that is more than inconsequential will not be prevented or detected by the State's internal control.
- **Material Weakness** – A significant deficiency in internal control that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the State's internal control.

#### **Category of Noncompliance**

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

- **Significant Noncompliance** – A finding related to fraud or illegal acts (violation of a law or regulation) that is more than inconsequential; or a finding related to significant violations of contract or grant award provisions.
- **Material Noncompliance** – Violation of contract provision or grant agreement or abuse (misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate) that has a material effect on the determination of a financial statement amount or other financial data that is significant to the audit.

## DEPARTMENT OF HEALTH AND HUMAN SERVICES

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2008

Type of Finding		Findings and Recommendations
08-FS-1	Prior Year Finding  Significant Deficiency	<p><u>Deficiencies in Financial Reporting Process</u></p> <p>During our audit of the North Carolina Department of Health and Human Services, we identified the following misstatements in the information reported to the Office of the State Controller for inclusion in the State's financial statements:</p> <ul style="list-style-type: none"> <li>• The Department applied the incorrect percentage rate in calculating the county share of the local governmental receivable applicable to the Medicaid claims payable. Legislation reduced the county share of the nonfederal costs from 15 percent to 7.5 percent effective July 1, 2008. By using the old rate, the Department overstated the receivable account by \$21 million.</li> <li>• The fund balance worksheet submitted to the Office of the State Controller contained errors. Errors included identifying \$1.2 million of restricted funds as unrestricted, \$76 million of internally designated funds as undesignated, and \$48.5 million of internally designated funds as reserved funds. In addition, the restricted fund balance was overstated by \$2.3 million because the valuation was based only on the pooled cash balance amounts rather than the actual fund balance amounts.</li> </ul> <p>As the Department is responsible for the fair presentation of its financial statements, it is essential that effective internal control over financial reporting be established to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements.</p> <p><i>Recommendation:</i> The Department should continue to enhance internal control procedures over the year-end reporting process to ensure that financial statements are free of material misstatements.</p> <p><i>Agency Response:</i> The local government receivable has been consistently calculated during the CAFR process each year. However, unaware of the new rate for the county share effective July 1, 2008 set by the General Assembly, the Branch calculated the receivable at the old rate. We will increase controls by communicating more frequently with the Division of Medical Assistance to ensure the correct rates are used when accruing the Medical Claims Payable NCAS entries.</p> <p>Every effort is made to identify fund balance information prior to the CAFR submission date; however, due to the size and complexity of the Department, some information is not received by the August 31 submission date. The fund balance worksheet was corrected by the Department as additional fund information was received after the August 31 submission date and errors were noted by the auditors. The adjustments were made by the Office of the State Controller on December 4, 2008. We will continue to improve our procedures</p>

**DEPARTMENT OF HEALTH AND HUMAN SERVICES** (continued)

**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2008

Type of Finding	Findings and Recommendations
	to identify funds for proper financial statement classification in a timelier manner. Activities that will be considered for implementation include a fund authority worksheet that captures key information for each fund including restricted, unrestricted and internally designated/unrestricted status and a second party review of all fund balance classifications.

## DEPARTMENT OF TRANSPORTATION

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2008

	Type of Finding	Findings and Recommendations
08-FS-2	Prior Year Finding  Significant Deficiency	<p data-bbox="535 420 1339 451"><u>Year- End Financial Reporting Process Did Not Identify All Liabilities</u></p> <p data-bbox="535 483 1464 672">The Department's method to identify liabilities at year-end did not 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, a condition that has been reported in previous years. While the condition continues to exist, the Department continued to improve its process this year.</p> <p data-bbox="535 703 1464 850">The Department had recorded over \$240 million in accounts payable for the Highway Fund and over \$61 million for the Highway Trust Fund at year-end. Upon review of a sample of expenditures subsequent to year-end, we identified four payments totaling \$2.5 million for the Highway Fund, and \$1.8 million for the Highway Trust Fund, in unrecorded liabilities.</p> <p data-bbox="535 882 1464 1123">The Office of the State Controller's expenditure recognition policy states that expenditures should be recognized if the amount due is determined by July 31 and the services were received by June 30. The policy further states that judgment and materiality should be applied to items received after the July 31 cutoff. Although the payments for the unrecorded liabilities noted above were not made until after July 31, 2008, the invoices had been received by the Department prior to that date and thus could have been included in the reported amount.</p> <p data-bbox="535 1155 1464 1249"><i>Recommendation:</i> The Department should continue its efforts to capture all liabilities at year-end and effectively implement procedures to achieve accurate financial reporting.</p> <p data-bbox="535 1281 1464 1501"><i>Agency Response:</i> The Department did not include \$4.3 million in outstanding obligations for FY 2007-2008. These items were contract and grant payments that were paid after the year-end accrual process was completed. The total audit finding is 1.4 percent of the total outstanding accounts payable accruals (\$301 million) and less than 1 percent of total outstanding obligation accruals (\$486.7 million). Due to the lack of materiality, no audit adjustment to the final CAFR statements was required.</p> <p data-bbox="535 1533 1464 1623">The Department will continue to emphasize to its staff the importance of all bills being submitted to accounting on a timely basis for inclusion in the accrued liabilities.</p>

## OFFICE OF THE STATE CONTROLLER

## II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2008

	Type of Finding	Findings and Recommendations
08-FS-3	Significant Deficiency	<u>Payroll Disbursing Accounts Not Reconciled Timely</u>
	Significant Noncompliance	<p>The Office of the State Controller did not complete monthly reconciliations of their payroll disbursing accounts in a timely manner. This increases the risk that a misstatement in the State of North Carolina's financial statements could go undetected and uncorrected.</p> <p>During our audit, we noted the Office of the State Controller implemented a new payroll system, BEACON, in January 2008. Lack of adequate controls and review processes in the new system resulted in the reconciliations of the February – June 2008 BEACON payroll disbursing account statements not being finalized until September 2008. Accordingly, outstanding items were not identified, researched and corrected in a timely manner. In addition, the reconciliations of the January 2008 and June 2008 central payroll disbursing account statements were not performed within 15 days of the statement date.</p> <p>North Carolina Administrative Code (Section 20 NCAC 01C.0402) requires all agencies to reconcile the monthly disbursing account statements within 15 days of the statement date. In addition, the Department of State Treasurer makes account statements available on the first day of each month for the previous month and requires agencies to verify that reconciliations have been performed.</p> <p><i>Recommendation:</i> The Office of State Controller should establish procedures to ensure that payroll disbursing accounts are properly reconciled each month. Adequate reconciliation procedures include promptly investigating and resolving outstanding items as well as establishing the appropriate level of management review and approval.</p> <p><i>Agency Response:</i> This Office agrees with this finding and is implementing procedures to ensure bank statements are reconciled more timely.</p>



**TEACHERS' AND STATE EMPLOYEES' COMPREHENSIVE MAJOR MEDICAL PLAN****II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2008

	Type of Finding	Findings and Recommendations
08-FS-4	Prior Year Finding  Significant Deficiency	<p><u>Deficiencies in Financial Reporting</u></p> <p>During our audit of the Plan, we identified errors in determining year-end journal entries that resulted in misstatements in the financial statements. Misstatements noted in our audit included:</p> <ul style="list-style-type: none"> <li>• Claims and benefits expense was understated by \$37 million. The Plan did not verify the completeness of information provided by the claims processing contractor to the actuary for use in estimating the incurred but unpaid claims as of June 30, 2008.</li> <li>• Administrative expenses were incorrectly recorded as claims and benefits expense, resulting in claims and benefits expense being overstated and administrative expense being understated by \$25 million.</li> </ul> <p><i>Recommendation:</i> Plan management should enhance internal control over year-end journal entries to ensure that the financial statements are complete and accurate.</p> <p><i>Agency Response:</i> The Plan agrees with the audit findings. Year end procedures will be improved to ensure accrual amounts are recorded correctly and account for any prior year adjustments.</p> <p>Regarding the first bullet point, the Plan will continue to work with the consulting actuary and the CPC to ensure the claims information provided to our actuary for the purposes of preparing the estimated year end liability associated with incurred but unpaid claims is complete.</p> <p>The misstatement referenced in the second bullet point was the result of the Plan's attempt to properly classify administrative expenses. However in doing so, the Plan overlooked a prior year adjustment which resulted in the misstatement. The Plan will ensure that all administrative expenses are correctly classified in the future.</p>
08-FS-5	Significant Deficiency	<p><u>Incorrect Health Insurance Claims Paid</u></p> <p>The private accounting firm engaged to audit health insurance claims paid by the Plan's claims processing contractor noted a number of errors. A summary of the errors is presented below:</p> <ul style="list-style-type: none"> <li>• The firm examined a sample of 504 HealthChoice claims and identified 13 errors, nine overpayments and four underpayments. The erroneous overpayments totaled \$58,041, with the federal share of \$43,531 considered to be federal questioned costs. The total underpayments identified totaled \$839. The projected total payment error amount is \$2,954,154.</li> </ul>

**TEACHERS' AND STATE EMPLOYEES' COMPREHENSIVE MAJOR MEDICAL PLAN** (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2008

Type of Finding	Findings and Recommendations
	<ul style="list-style-type: none"><li>The firm examined a sample of 900 Preferred Provider Organization claims and identified eight errors, seven overpayments and one underpayment. The erroneous overpayments totaled \$160,087. The underpayment amount was \$95. The firm projected a total payment error amount of \$28,715,402.</li></ul>
	<p><i>Federal Award Information:</i> The review for HealthChoice claims included federal grant awards 05-0705NC5021 and 05-0805NC5021 for the federal fiscal years ending September 30, 2007 and 2008, respectively.</p>
	<p><i>Recommendation:</i> Plan management should continue its efforts to ensure that the claims processing contractor accurately processes all health insurance claims. Additionally, the Plan should ensure the appropriate actions are taken to correct the claim payment errors identified above.</p>
	<p><i>Agency Response:</i> The Plan will continue to work with our Claims Processing Contractor (CPC) to ensure claims are processed accurately and in accordance with federal and state guidelines and procedures. Our CPC has taken the appropriate actions to correct the errors identified in the audit for both the Plan and NC Health Choice. Applicable overpayments have been requested and received.</p>

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### III. Federal Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2008

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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, 2008. 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 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:

- **Significant Deficiency** – A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.
- **Material Weakness** – A material weakness in internal control over compliance is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

#### Category of Noncompliance Findings

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

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

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

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-1	<p><u>Special Tests and Provisions:</u></p> <p>Significant Deficiency</p>	<p><u>Inadequate Control Over User Access to the Food Stamps Financial and Benefits Systems</u></p> <p>We identified deficiencies in the Department's oversight and management of employee access to the Food Stamp Information System (FSIS) and the Electronic Benefit Transfer Information System (EBTIS). Improper access to computer systems can result in both intentional and unintentional security breaches.</p> <p>FSIS is used in determining financial eligibility, generating client notices, tracking recipient claims, and producing management reports for the food stamps program. EBTIS transfers data between FSIS and E-funds, the contractor who distributes the electronic benefits to the food stamp clients.</p> <p>In our sample of 40 users with update capabilities for both systems, documentation of proper user access was unavailable or incomplete for 29 test items. In addition, it was noted that periodic security reviews were not being performed for either system as required by statewide and departmental policy.</p> <p>Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p><i>Federal Award Information:</i> This finding affects grants #7NC400407 and #8NC400407.</p> <p><i>Recommendation:</i> The Department should enhance its prescribed procedures for documenting security access privileges for the Food Stamp financial and benefit information systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The manual outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of State systems users will be performed two times per year. During these reviews, program management</p>

**10.551 FOOD STAMPS (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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	staff will review the current listing of authorized users, as provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.
	The reports used to validate system access will be modified to also show county users. It will be mandated that the county Security Officer review these reports, available via the NCXPTR system, and take appropriate action. This policy will be added to the Security Manual at the next issuance. The Division is also in the process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff to document and certify that the required periodic review has been conducted according to policy outlined in the Security Manual. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.

**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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-2	<p data-bbox="305 577 441 667">Allowable Costs/Cost Principles:</p> <p data-bbox="337 682 467 745">Significant Deficiency</p>	<p data-bbox="548 577 1464 640"><u>Inadequate Control Over User Access to the Aid to County Reimbursement System</u></p> <p data-bbox="548 661 1464 814">We identified deficiencies in the Department's oversight and management of employee access to the Aid to County (ATC) reimbursement system used by the Division of Public Health. Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p data-bbox="548 835 1464 898">ATC is a web-based system for financial authorization, reporting and reimbursement to each local health department for each authorized activity.</p> <p data-bbox="548 919 1464 1136">Our sample of 40 users included six users that did not have authorization documentation on file to support individuals' access to the ATC system. In addition, we identified three users that had multiple levels of access within the system. Further review of their status indicated that all three should not have had the granted access levels. In addition, documentation was not available to support the most recent periodic reviews of user access performed at the state or local level as required by statewide and departmental policy.</p> <p data-bbox="548 1157 1464 1310">Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as periodic documented reviews of users' rights.</p> <p data-bbox="548 1331 1464 1394"><i>Federal Award Information:</i> This finding affects grants #5NC700705, #5NC720705, and #5NC810705.</p> <p data-bbox="548 1415 1464 1604"><i>Recommendation:</i> The Department should enhance its procedures for documenting security access privileges for its financial reimbursement system. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p data-bbox="548 1625 1464 1879"><i>Agency Response:</i> The Department concurs with this finding. The Division of Public Health will coordinate with the Division of Information Resource Management and work internally to develop a more efficient and secure process regarding the access of the Aid-to-County Reimbursement System. Procedures will be established to assure we have proper internal controls regarding the process to be implemented and are in compliance with ITS guidelines. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p>

# 10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-3	Cash <u>Management:</u>  Significant Deficiency	<p data-bbox="535 598 1096 640"><u>Deficiencies in Cash Management Procedures</u></p> <p data-bbox="535 661 1466 850">The Department did not have adequate controls in place to monitor cash balances on hand for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) and to ensure compliance with the Treasury-State Agreement and Cash Management Improvement Act (CMIA). In addition, the federal deposit and expenditure data submitted to the Office of the State Controller (OSC) on the CMIA report contained numerous errors.</p> <p data-bbox="535 871 1466 1165">Expenditures for Breastfeeding Peer Counseling and Infrastructure were excluded from amounts reported on the CMIA spreadsheet; however, these amounts are subject to the same cash management requirements as other WIC administrative costs. In addition, the Department's federal funds section has not been compiling a CMIA spreadsheet for WIC food expenditures, but rather relies on OSC's cash management calculations. We determined that OSC's process excluded disbursements that should have been considered and included rebate information that should not be part of the cash management calculations.</p> <p data-bbox="535 1186 1466 1354">The correct compilation of the CMIA spreadsheet is necessary to adequately monitor WIC cash balances on hand and to ensure the timely drawdown of federal funds. We identified instances throughout the year where the cash balances for the WIC program either exceeded or fell short of the cash requirements of the program.</p> <p data-bbox="535 1375 1466 1438"><i>Federal Award Information:</i> This finding affects grants #5NC700705, #5NC720705, and #5NC810705.</p> <p data-bbox="535 1459 1466 1648"><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with state policies and the Treasury-State Agreement and Cash Management Improvement Act. Controls should be designed and implemented to ensure that CMIA cash management spreadsheets are complete and accurate in accordance with applicable guidelines.</p> <p data-bbox="535 1669 1466 1896"><i>Agency Response:</i> The Department concurs that improvements are needed to adequately monitor WIC cash balances on hand and to ensure timely drawdown of federal funds. Excessive cash balances for Nutritional Services Administration (NSA) identified by the Auditor occurred because federal funds designated for administration were used for food activities. The CMIA worksheets maintained for NSA did not include the food expenditures. As a result, the cash balances for NSA were inflated and did not properly reflect</p>



# 10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>that these dollars had been spent for food. Consequently, federal interest was paid unnecessarily.</p> <p>We also concur that Breastfeeding Peer Counseling and Infrastructure deposit and expenditure activities were excluded on the CMIA worksheet. These grants are categorized under CFDA No. 10.557; however, the grants were treated as "not subject" to the State Treasury Agreement. The Department will take corrective action and include the deposit and expenditure activity for Breastfeeding Peer Counseling and Infrastructure grants on the CMIA worksheets beginning SFY 2009. We believe that the effect on the CMIA daily cash balances for SFY 2008 was minimal since WIC Food and NSA grants represent more than 99% of all deposit/expenditure activity categorized under CFDA No. 10.557. These transactions were included on the CMIA worksheets, and the ending cash balances were subject to federal interest liability.</p> <p>The Department does not concur that CMIA spreadsheets for WIC Food were not being prepared and sent to the Office of State Controller (OSC). The CMIA worksheets were prepared and submitted each month in a format designed by OSC that included all pertinent information for calculating federal interest liability. The Auditor stated that rebate dollars should not have been included in the federal interest calculation. The Code of Federal Regulations Title 7 CFR 246.15 states that "State agencies will not incur an interest liability to the Federal government on rebate funds for infant formula or other foods, <u>provided</u> that all interest earned on such funds is used for program purposes." Interest was earned on the rebate dollars, but the Department did not receive any interest from OSC to use for program purposes. Therefore, the conditions stated in CFR 246.15 were not met. We believe that the rebate dollars should have been included on the CMIA worksheets submitted each month since the interest earned on the rebates was not applied to program activities. The Department plans to meet with OSC to clarify and improve procedures so the State can prevent paying federal interest on rebate dollars.</p> <p><i>Auditor Comment:</i> The Department's response indicates that appropriate processes are not in place and improved procedures need to be implemented to address the identified deficiencies.</p>

# 10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-4	<u>Eligibility:</u>  Questioned Cost Finding	<p><u>Documentation Lacking in County WIC Case Files</u></p> <p>Certified Public Accountants performing the county audits tested 926 case files for Special Supplemental Nutrition program for Women, Infants, and Children (WIC) recipients and found deficiencies in three cases. Though no costs were questioned by these auditors, we believe that it is likely that questioned costs exceed \$10,000 in the population. These issues are described below:</p> <ul style="list-style-type: none"> <li>• In one case file, the proof of residency and identity was not indicated as obtained. The WIC Manual states that at the initial certification and at each recertification, an applicant must show proof of his/her identity.</li> <li>• In one case file, the client record did not have a signed income signature card. Applicants must provide proof of income.</li> <li>• One case file could not be located.</li> </ul> <p><i>Federal Award Information:</i> This finding affects grants #5NC700705, #5NC720705, and #5NC810705.</p> <p><i>Recommendation:</i> The auditors recommended that the counties implement policies to ensure that documents relating to participant eligibility are maintained.</p> <p><i>Agency Response:</i> The Department concurs with this finding. A memo will be sent to Local Agency WIC Directors and Local Health Directors reminding them of program requirements regarding eligibility determination and maintenance of participant files.</p> <p>Note: For this item we do not believe the questioned costs exceeded \$10,000 in the population. Out of the 926 records reviewed, two were missing items and one record could not be located. The average monthly WIC benefit is approximately \$70 each month for a six month period. Eligibility is reviewed and determined approximately every six months for the majority of participants. The error would have been noted at the next certification and the recertification would have followed the proper procedure.</p> <p><i>Auditor Comment:</i> Even though the errors noted in the sample may not result in questioned cost over \$10,000, it is likely that when projected to the entire population, questioned cost would exceed \$10,000.</p>

# 10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-5	<u>Reporting:</u>  Significant Deficiency	<p data-bbox="535 640 1055 672"><u>Deficiencies in Federal Financial Reporting</u></p> <p data-bbox="535 703 1479 861">We identified deficiencies in the Department's processes for preparing monthly and final grant financial reports for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). As a result, there is an increased risk of noncompliance with the federal reporting requirements for program expenditures.</p> <p data-bbox="535 903 1479 1144">The preparation of the WIC Financial Management and Participation Report (FNS-798) requires the accumulation of data from multiple departmental accounting subsystems and fiscal agent reports. We noted errors and inconsistencies in the reconciliation of the reported data and the supporting documentation and accounting records. Variances were noted between the reported food expenditures and the food instrument redemptions; reported food expenditures and the accounting records; and reported participation amounts and the supporting documentation.</p> <p data-bbox="535 1186 1479 1281">Title 7 CFR 3016.20 provides the standards for financial management systems including the accurate, current, and complete disclosure of financial results of financially assisted activities.</p> <p data-bbox="535 1323 1479 1386"><i>Federal Award Information:</i> This finding affects grants #5NC700705, #5NC720705, and #5NC810705.</p> <p data-bbox="535 1428 1479 1585"><i>Recommendation:</i> The Department should implement procedures to ensure that fiscal agent reports, subsystems, and accounting records are reconciled on a regular basis to support the preparation of accurate federal financial reports. Appropriate documentation should be maintained to support the components of that process.</p> <p data-bbox="535 1627 1479 1894"><i>Agency Response:</i> The Department concurs with the finding. Discrepancies existed in the Department's reconciliation of the various reports and subsystems. Subsequent to June 2008, the Department retroactively reconciled to October 2007 the subsystem reports, bank statements and the 798 federal reports. Although differences exist in the North Carolina Accounting System (NCAS), the correct expenditures were reported on the 798 federal reports. One barrier existing in the NCAS reconciliation is the reporting of rebates. Federal reporting instructions require the reporting of rebates when billed. The NCAS records rebates upon receipt of the money.</p>

# **10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN** (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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>The Department has already begun participating in meetings to determine the barriers related to the reconciliation process of the federal report. Additional meetings will be held to evaluate and analyze the differences.</p>
08-SA-6	Subrecipient Monitoring:	<p><u>Monitoring of a Service Organization Needs Improvement</u></p>
	Material Weakness	<p>The Department does not have adequate monitoring procedures in place to ensure that a fiscal agent is performing its duties in accordance with the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) program guidelines. As a result, there is an increased risk of noncompliance with the federal requirements.</p>
	Material Noncompliance	<p>Title 7 CFR section 246.12(k)(1) requires the state agency to design and implement a system to review food instruments submitted by vendors for redemption to ensure compliance with the applicable price limitations and to detect questionable food instruments, suspected vendor overcharges, and other errors. Follow-up action is required within 120 days of detecting any questionable food instruments.</p>
		<p>The current year costs associated with WIC food instruments is \$124.6 million, which represents nearly 74 percent of the State's total WIC costs. The fiscal agent is responsible for processing food instruments for payment as well as reviewing food instruments for errors and questionable items. We identified instances where the fiscal agent was using the wrong pricing data to enforce price limitations. The fiscal agent provides various results and expectations reports to the Division of Public Health that are periodically reviewed; however, there was no documentation to support this review process or that the exceptions were resolved by the fiscal agent within 120 days for the majority of the year under review.</p>
		<p>Title 7 CFR section 246.12(g)(4)(i)(D) also requires the state agency to compute the food instrument maximum allowable reimbursement amounts. The Department has allowed the fiscal agent to compute these amounts; however, the Department is not sufficiently monitoring the fiscal agent to ensure its calculations are in compliance with federal regulations or are reasonable.</p>
		<p><i>Federal Award Information:</i> This finding affects grants #5NC700705, #5NC720705, and #5NC810705.</p>

# 10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Recommendation:</i> The Department should implement effective procedures for monitoring the fiscal agent responsible for meeting the compliance objectives associated with reviewing food instruments and imposing the reimbursement limitations.</p> <p><i>Agency Response:</i> The Department concurs with this finding. Due to a file transmittal problem, vendors were paid using the wrong pricing data for approximately one week. This situation was immediately addressed and a written protocol was put into effect between the Divisions of Public Health and Information Resource Management, and Financial Services Management Corporation (WIC's Fiscal Intermediary). The protocol, which went into effect on July 11, 2008, outlines the business requirements for processing monthly price updates.</p> <p>In addition, the vendor unit has implemented a procedure for documenting monitoring activity, such as analysis of data from reports available through FSMC.</p>
08-SA-7	<p>Special Tests and Provisions:</p> <p>Significant Deficiency</p>	<p><u>Deficiencies in the Monitoring Procedures for Predominately WIC Vendors</u></p> <p>We identified deficiencies in the Department's monitoring procedures for vendors that derive more than 50 percent of their food revenues from food instruments issued under the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). As a result, there is an increased risk of noncompliance with federal guidelines for predominately WIC vendors.</p> <p>Vendors that derive the majority of food revenues from the redemption of WIC food instruments are subject to additional scrutiny, including the establishment of cost containment procedures, competitive pricing criteria, and maximum allowable reimbursement levels. A WIC vendor database is used to track the predominately WIC vendors; however, we found that the database provides this information only on a current basis. As such, tests and verification of pricing criteria can lead to inaccurate results because the vendor history (prior identification as a predominately WIC vendor) is not maintained.</p> <p>Also, at least quarterly the State is required to conduct a statewide cost neutrality assessment by calculating and comparing the average redemption amounts for food instruments (by type) redeemed by regular vendors against those of predominately WIC vendors. We noted that this assessment was performed for only one quarter during the state fiscal year.</p>

**10.557 SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN**  
(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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<i>Federal Award Information:</i> This finding affects grants #5NC700705, #5NC720705, and #5NC810705.
	<i>Recommendation:</i> The Department should implement necessary changes to ensure the proper tracking of predominately WIC vendor status changes to ensure test procedures are inclusive of the correct population of vendors. Also, the required cost neutrality assessment should be performed on a quarterly basis.
	<i>Agency Response:</i> The Department concurs with this finding. A protocol has been established to ensure cost neutrality of predominantly WIC vendors by the 10th of each month for the prior month. In addition, an update to the access database to allow the history of predominantly WIC vendors' status to be captured has been completed.

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

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-8	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p data-bbox="519 575 1468 604"><u>Corrective Action Plans Not Obtained for Subrecipients</u></p> <p data-bbox="519 638 1468 823">The Department did not obtain corrective action plans from subrecipients for findings that were identified in agreed-upon procedures engagements in the Child and Adult Care Food program. Unless corrective action plans are obtained and reviewed, the Department cannot be sure that the subrecipients fully understand the deficiencies identified or know that measures are being taken to address the deficiencies.</p> <p data-bbox="519 856 1468 949">Four of the 40 subrecipient files examined had an agreed-upon procedures engagement with deficiencies identified. None of the four files had a corrective action plan from the subrecipient.</p> <p data-bbox="519 982 1468 1075">Title 7 CFR section 226.6 requires that the state agency must maintain documentation of supervisory assistance activities, including reviews conducted, corrective actions prescribed, and follow-up efforts.</p> <p data-bbox="519 1108 1468 1167"><i>Federal Award Information:</i> This finding affects federal funding periods October 2005 through September 2008 for grant award 5NC300300.</p> <p data-bbox="519 1201 1468 1293"><i>Recommendation:</i> The Department should require subrecipients to submit corrective action plans for deficiencies identified as a result of agreed-upon procedures engagements or other monitoring efforts.</p> <p data-bbox="519 1327 1468 1589"><i>Agency Response:</i> The Department concurs with the finding. The Child and Adult Care Food program (CACFP) audit staff developed and implemented procedures to obtain corrective action plans for agreed upon procedures audit findings within thirty days after the audit report has been issued to the subrecipient. The audit staff conducts follow up reviews to ensure the corrective actions have been implemented by the subrecipient. Once CACFP staff are satisfied that the findings have been corrected, a Close Out Letter for the audit is issued. Forms have been developed to ensure proper documentation is kept for findings identified by the CACFP audit staff.</p>

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

U.S. Department of Agriculture

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-9	Allowable Costs/Cost <u>Principles:</u>  Significant Deficiency	<p data-bbox="537 577 1370 604"><u>Improper Access to the County Administration Reimbursement System</u></p> <p data-bbox="537 640 1468 787">We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement System (CARS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p data-bbox="537 829 1468 919">CARS processes payments for administrative and service costs for various grants, including Food Stamps, as well as tracks county expenditures by program.</p> <p data-bbox="537 961 1468 1140">Of our sample of 36 identified users, we noted 22 users that did not have authorization documentation on file to support individuals' access to the CARS system and two requests that were not properly certified by the user's security officer. In addition, it was determined that periodic reviews of user access for these systems have not been performed as required by statewide and departmental policy.</p> <p data-bbox="537 1182 1468 1329">Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p data-bbox="537 1371 1468 1428"><i>Federal Award Information:</i> This finding affects grants #7NC400407 and #8NC400407.</p> <p data-bbox="537 1470 1468 1648"><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its eligibility computer systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p data-bbox="537 1690 1468 1896"><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The manual clearly outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of State systems users will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as</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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</p> <p>The reports used to validate system access will be modified to also show county users. It will be mandated that the county Security Officer review these reports, available via the NCXPTR system, and take appropriate action. This policy will be added to the Security Manual at the next issuance. The Division is also in the process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff to document and certify that the required periodic review has been conducted according to policy outlined in the Security Manual. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p>
08-SA-10	Cash Management:  Significant Deficiency	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department did not have adequate controls in place to ensure that drawdowns for Food Stamps were processed in accordance with state and federal guidelines.</p> <p>The Treasury-State agreement requires that the State request funds such that they are deposited in a state account not more than three days prior to the actual disbursement of those funds. Our review of deposit and disbursement transactions for significant federal grants within the Division of Social Services identified instances where deposited funds were not disbursed in a timely manner. For Food Stamps, those deposits totaled \$13.4 million.</p> <p><i>Federal Award Information:</i> This finding affects grants #7NC400407 and #8NC400407.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with state policies and the Treasury-State Agreement.</p> <p><i>Agency Response:</i> The Department concurs in principle with this finding. Adequate controls are in place to ensure compliance with cash management regulations. Federal funds for a particular month must be drawn by the last business day of that month. Due to various timing issues with month-end processing and the releasing of funds, it is not possible to process disbursements to local county entities within the 3-day window. The Department will continue to be cognizant of the Federal requirements for cash</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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>disbursements and work within those timeframes. Also, the Department will be seeking guidance from our cognizant Federal agency on a possible waiver/exception due to the conflict between the timing of the drawing of federal funds and the disbursements to local county entities.</p>
<p>08-SA-11    <u>Eligibility:</u>  Significant Deficiency</p>	<p><u>Inadequate Control Over User Access to the Eligibility Computer System</u></p> <p>We identified deficiencies in the Department's oversight and management of employee access to the eligibility computer systems, including the Integrity Control System (EPICS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p>EPICS provides for the reporting of fraud and/or overpayments for significant programs for investigation at the county level.</p> <p>Testwork performed for those users with update access levels identified that adequate documentation of the authorization level was not on file for 39 of 40 EPICS users. Documentation errors included incomplete or missing requests, requests that were not properly certified by the user's security officer, or user privileges that were not supported by the requests on file. In addition, it was determined that periodic reviews of user access for these systems have not been performed as required by statewide and departmental policy.</p> <p>Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p><i>Federal Award Information:</i> This finding affects grants #7NC400407 and #8NC400407.</p> <p><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its eligibility computer systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
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*Agency Response:* The Department of Health and Human Services concurs with the finding. The Divisions of Information Resource Management, Social Services, and Medical Assistance staff are in the process of working with members of county administration offices to ensure individuals with need to access the Eligibility Information System are properly documented according to State and Department standards and policies ensuring that an authorization form is on file, authorization is requested through Customer Service and access is periodically reviewed. The Department will ensure that its staff with access to the Eligibility Information System are properly documented ensuring that an authorization form is on file, authorization is requested through Customer Service and access is periodically reviewed. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.

**10.664 COOPERATIVE FORESTRY ASSISTANCE****III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-12	Allowable Costs/Cost Principles:	<u>Insufficient Documentation For Cooperative Forestry Assistance Program Payments</u>
	Significant Deficiency	<p>We identified deficiencies in the Department's internal controls for processing payments for the Cooperative Forestry Assistance Program. The deficiencies noted increase the risk of noncompliance with federal requirements and for the processing of unauthorized disbursements.</p> <p>Our examination of 40 disbursements revealed five instances where contracts for consultants were not properly executed for the Agricultural/Forestry Stewardship project. Further discussion with agency personnel indicated that contracts to consultants were not issued for this project. In addition, for these same sample items, we identified five instances where pre-approved contract expenditure report forms were used to process payments to consultants who perform work for the program. Agency personnel indicated that these pre-signed forms are maintained and used by agency staff to expedite the approval process of invoices from consultants.</p> <p>Federal guidelines require entities receiving federal awards to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. In addition, departmental rules have been established covering purchasing practices related to contracts that support an adequate control structure.</p> <p><i>Federal Award Information:</i> Our audit affected grant awards for the CFA program #04-DG-11083137-020, #05-DG-11083137-070, #06-DG-11083137-001 and #07-DG-11083137-002.</p> <p><i>Recommendation:</i> Management should establish control procedures that include adequate review of invoices and proper execution of contracts in accordance with departmental policy. Departmental policies and procedures should be re-emphasized to staff.</p> <p><i>Agency Response:</i> The Department agrees with the finding and has initiated corrective action. Immediately upon learning of the pre-approved expenditure forms, we collected and destroyed all pre-signed forms. Division of Forest Resources (DFR) staff now understands this is not acceptable. We agree that contracts should be in place between the land owners, plan preparation consultants, and DFR. DFR is now working with DENR Purchase and Services to develop the policies, procedures and forms to implement this.</p>

**10.664 COOPERATIVE FORESTRY ASSISTANCE** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>We would like to note that there were compensating procedures that prevented incorrect payments.</p> <ul style="list-style-type: none"> <li>• All contractors are certified by DFR.</li> <li>• Land owners can only select from the approved contractor list.</li> <li>• Rates are established by DFR.</li> <li>• Plans are reviewed and approved by DFR personnel prior to payment.</li> </ul> <p>In addition, we requested that the DENR Internal Audit staff review these payments. This review found no instances of improper payments.</p>
<p>08-SA-13     <u>Reporting:</u></p> <p>Significant Deficiency</p>	<p><u>Inadequate Supervisory Review of Federal Reports</u></p> <p>The Department's quarterly <i>SF-269 Financial Status Reports</i> for the Cooperative Forestry Assistance program are not reviewed by someone independent of the preparer. As a result, there is an increased risk of error in the reports. However, we did not find any actual errors in the reports during our audit.</p> <p>Federal guidelines require entities receiving federal awards to establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.</p> <p><i>Federal Award Information:</i> Our audit includes grant awards #05-DG-11083137-050 and #06-DG-11083137-008.</p> <p><i>Recommendation:</i> Management should establish control procedures that provide for adequate management review of federal reports.</p> <p><i>Agency Response:</i> The Department agrees with the finding and has initiated corrective action. All SF-269 reports will be reviewed and signed by either the Manager of the Federal Contracts and Grants Section, or the Assistant Controller.</p>

**14.871 SECTION 8 HOUSING CHOICE VOUCHERS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Housing and Urban Development

N.C. Department of Administration

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-14	Activities Allowed or <u>Unallowed:</u>  Significant Deficiency	<p data-bbox="519 575 1481 604"><u>Lost Interest Earnings on Program Reserve Funds</u></p> <p data-bbox="519 638 1481 827">The Department of Administration has not established an interest-bearing bank account with the Department of State Treasurer so that interest is credited to the Section 8 Housing Choice Voucher Program (Program). Accordingly, we estimate that the Program was not credited with approximately \$41,800 of interest that would have been earned for the fiscal year ending June 30, 2008.</p> <p data-bbox="519 856 1481 1037">In accordance with Title 24, Code of Federal Regulations Section 982.155, the Department must maintain an administrative fee reserve for the program that includes any excess funds received from the federal awarding agency plus the interest income earned on the balance in the reserve. Funds in the administrative fee reserve must be used for program administrative expenses or other housing purposes, as permitted by state law.</p> <p data-bbox="519 1066 1481 1163"><i>Federal Award Information:</i> Our audit included contract NC901VO and funding increments for federal fiscal years ending September 30, 2006 - September 30, 2008.</p> <p data-bbox="519 1192 1481 1289"><i>Recommendation:</i> The Department should establish the appropriate bank account for the Program to ensure the investment income earned is properly credited and used in accordance with federal requirements.</p> <p data-bbox="519 1318 1481 1373"><i>Agency Response:</i> An interest bearing account has been established and funds have been transferred to this new account.</p>
08-SA-15	Activities Allowed or <u>Unallowed:</u>  Significant Deficiency  <u>Eligibility:</u>  Significant Deficiency  <u>Reporting:</u>  Significant Deficiency	<p data-bbox="519 1436 1481 1465"><u>Inadequate Review Procedures and Internal Control Monitoring</u></p> <p data-bbox="519 1499 1481 1688">The Department of Administration, including the Commission of Indian Affairs and the Office of Fiscal Management, did not provide sufficient oversight and review of critical functions required for proper administration of the Section 8 Housing Choice Voucher Program. The deficiencies noted increase the risk of noncompliance with federal laws, regulations, and program compliance requirements.</p> <p data-bbox="519 1717 1481 1747">During our audit of the Program, we noted the following deficiencies:</p> <ul data-bbox="519 1776 1481 1900" style="list-style-type: none"> <li data-bbox="519 1776 1481 1900">• The <i>Family Report</i> (HUD-50058), which was prepared by the Commission, was not reviewed by someone independent of the preparer. There were no formal procedures in place to provide guidance about preparing and submitting the report or to ensure adequate documentation was retained</li> </ul>

**14.871 SECTION 8 HOUSING CHOICE VOUCHERS** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Housing and Urban Development

N.C. Department of Administration

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>to support the report. For the July 2007 – June 2008 fiscal year, supporting documentation was not retained for 11 out of the 178 reports that were submitted to the federal funding agency.</p> <ul style="list-style-type: none"> <li>Field inspectors have sole responsibility for taking applications, evaluating required documentation, and determining eligibility of participants for the Program. The field inspectors' determinations were not subject to quality reviews by management for adherence to and consistent application of eligibility criteria.</li> <li>The Commission is responsible for preparing monthly listings of Program benefits to be paid to active participants and submitting the list to Fiscal Management so monthly benefit payments can be processed. This listing was not subject to an independent review at the Commission to determine the accuracy and validity of the payments being requested.</li> <li>The quarterly financial report <i>Voucher for Payment of Annual Contributions and Operating Statement</i> (HUD-52681-B), which is prepared by Fiscal Management, was not reviewed to ensure it was completed accurately and timely. In addition, no formal procedures exist to establish responsibility and provide guidance about the preparation and submission of the report.</li> </ul> <p>Various federal rules, including the A-133 Compliance Supplement and A-102 Common Rule (2 CFR part 215) require entities receiving federal awards to establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. These rules state that internal controls should include the implementation of monitoring controls, which assess the quality of internal control performance over time. These include ongoing monitoring through independent reconciliations, supervisory review, and management review of reports.</p> <p><i>Federal Award Information:</i> Our audit included contract NC901VO and funding increments for federal fiscal years ending September 30, 2007, and September 30, 2008.</p> <p><i>Recommendation:</i> Management should take appropriate action to establish an internal control structure that includes adequate review procedures and ongoing monitoring to assess the quality and performance of internal controls over the Section 8 Housing Choice Voucher Program. Consideration should be given to developing clearly written policies and procedures to communicate expectations and provide guidance to the staff.</p>

**14.871 SECTION 8 HOUSING CHOICE VOUCHERS** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Housing and Urban Development

N.C. Department of Administration

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i></p> <p>a. Family Report (HUD 50058) The Commission will develop step-by-step internal procedures that will outline the process for preparing and submitting the required family report (HUD 50058) data to the Public and Indian Housing Information Center (PIC) system. The Director of the Section 8 Housing program, independent of the preparer, will review all of the HUD 50058 reports to verify that there are not fatal errors.</p> <p>The Commission will maintain hard copies for all PIC submissions for a period of three years. The Commission will prepare the detailed procedures defining how the Family report (HUD) 50058 data will be submitted to the PIC. The Section 8 Housing Director will monitor this process monthly to assure that the reports are completed.</p> <p>At the end of each month, the 58 submission files will be moved and saved in an electronic file on the "M" drive.</p> <p>b. Quality review of Field Inspector Determinations The Commission will create a checklist to verify field inspector's determination of eligibility for all Section 8 families, prior to admitting them to the Section 8 Program. The clerical staff will also review the checklist, initial and date it to verify that they have reviewed the information for accuracy. If a family is determined to be ineligible, the Section 8 Director will review each file to verify that the applicant is ineligible, and advise the family of their right for a formal hearing.</p> <p>c. Management of Payments to Eligible Families During the data entry portion of the re-examination process, the clerical staff will verify that the inspector's subsidy calculations are correct for all housing and utility allowance payments. This process will assure that the housing and utility allowances are properly calculated.</p> <p>The Director of the Section 8 Housing Program will review the listing of housing and utility payments prior to submitting them to the fiscal office for processing.</p> <p>d. Quarterly Financial Report The preparer (Fiscal Officer) of the financial report attended HUD sponsored training in September, 2008. The training provided information concerning the new VMS reporting system for individuals responsible for financial reporting. Our Special Projects Accountant is now responsible for reviewing this report</p>



**14.871 SECTION 8 HOUSING CHOICE VOUCHERS** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Housing and Urban Development

N.C. Department of Administration

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		for accuracy and timeliness. The next cycle of the Performance Management System work plans will establish responsibility and provide guidance about the preparation and submission of the report. We are currently updating our EAGLE internal control policies. This will be included in the update.
08-SA-16	<u>Reporting:</u>  Significant Deficiency	<p data-bbox="519 756 1469 787"><u>Inappropriate Access to the Voucher Management System</u></p> <p data-bbox="519 819 1469 1039">The Department of Administration did not properly revoke a retired employee's access to the U.S. Department of Housing and Urban Development's (HUD) web-based voucher management system. The retired employee's identification and password was used by current staff to access certain functions in the voucher management system. Improper access to this computer system could impact the integrity of the data reported to and used by HUD to determine the federal funds to be passed to the State.</p> <p data-bbox="519 1071 1469 1291">To protect the integrity of information contained within the system and to ensure that only authorized individuals access certain levels of data within the system, each system user should be approved and monitored by management. Access levels granted to each employee should be carefully considered by management and assigned in accordance with job responsibilities. Upon termination, employees' access rights should be appropriately revoked in a timely manner.</p> <p data-bbox="519 1323 1469 1375"><i>Federal Award Information:</i> Our audit included contract NC901VO and funding increments for the federal fiscal year ending September 30, 2008.</p> <p data-bbox="519 1407 1469 1501"><i>Recommendation:</i> The Department should implement adequate controls to ensure access rights to computer systems are immediately revoked for separated employees and properly established for new hires.</p> <p data-bbox="519 1533 1469 1648"><i>Agency Response:</i> Proper controls have been initiated to immediately terminate access of separated employees and establish access to new hires promptly. We are currently updating our EAGLE internal control policies. This will be included in the update.</p>
08-SA-17	<u>Special Tests and Provisions:</u>  Significant Deficiency	<p data-bbox="519 1711 1469 1774"><u>Lack of Documentation to Support Annual Review of Utility Allowance Schedule</u></p> <p data-bbox="519 1806 1469 1896">The North Carolina Commission of Indian Affairs did not maintain documentation to support the annual preparation of or adjustments to the Section 8 Housing Choice Voucher Program's utility allowance schedule. As a</p>

**14.871 SECTION 8 HOUSING CHOICE VOUCHERS** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Housing and Urban Development

N.C. Department of Administration

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>result, the Commission's ability to ensure that an accurate and up-to-date utility allowance schedule is in place is limited, and the ability of the Commission to ensure benefits paid to participants in the Program are in compliance with program requirements is compromised.</p> <p>Per Title 24, Code of Federal Regulations section 982.517(c)(1), the Commission must review the utility allowance schedule annually and maintain information supporting its review and any revisions in the schedule.</p> <p><i>Federal Award Information:</i> Our audit included contract NC901VO and funding increments for federal fiscal years ending September 30, 2007, and September 30, 2008.</p> <p><i>Recommendation:</i> The Commission should implement procedures to ensure the utility rate data are reviewed annually in accordance with the federal requirements and such review is documented. In addition, written policies and procedures should be developed for the process and should allow for proper supervision to ensure adequate supporting documentation is obtained and retained to support the annual review, preparation, and revision of the schedule.</p> <p><i>Agency Response:</i></p> <p><b>Procedures</b> The Commission will implement the following procedure to ensure that the Utility Allowances are reviewed annually. Between September and December of each calendar year the Director of the Section 8 Program, will review the existing utility allowance schedule(s) for each county, in collaboration with the Housing Inspectors and make a recommendation to the Executive Director of the Commission as to whether the Utility Allowances will need to be revised.</p> <p><b>Written Utility Allowance Policies</b> The Commission will determine internally if the allowances will need to be revised annually. If it becomes necessary to revise the Utility Allowances, the Commission will seek an outside consultant to conduct a Utility Allowance survey, collect data from local utility providers, and provide the Commission with a recommendation as to whether the utility allowances should be increased.</p>

**17.207 EMPLOYMENT SERVICE / WAGNER-PEYSER FUNDED ACTIVITIES****III. Federal Award Findings and Questioned Costs**

U.S. Department of Labor

N.C. Employment Security Commission

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-18	Equipment and Real Property <u>Management:</u>  Significant Deficiency	<p><u>Equipment Records Not in Compliance With Federal Requirements</u></p> <p>The Commission's asset management system is incomplete and inaccurate. The risk that items could be lost, stolen, or misappropriated without detection increases when the asset database is not properly maintained. The following issues were identified during the audit:</p> <ul style="list-style-type: none"> <li>• The federal or state funding source was not listed for all assets in the asset management database. Thirteen of these items were purchased with Employment Service/Wagner-Peyser funds and valued at \$100,620.</li> <li>• Assets listed in the asset management database did not contain correct asset descriptions. Our inspection tests revealed four of 18 asset items with incorrect asset descriptions. A book binding machine and computer were described as a miscellaneous building and a router and fiber optic distribution system were described as a hub.</li> </ul> <p>Title 29 CFR 97.32 requires property records to be maintained that include a description of the property, the source of property, and percentage of federal participation in the cost of the property.</p> <p><i>Federal Award Information:</i> (Award # ES-14882-07-55 - Award period 07/01/2007 – 06/30/2020)</p> <p><i>Recommendation:</i> The Commission should strengthen procedures to ensure that the asset description, source, and federal participation cost of the property are properly maintained in the asset management database system.</p> <p><i>Agency Response:</i> We received appropriation codes from Finance &amp; Budget for all assets that were in Magic that did not have any funding source listed. These appropriation codes were entered into Magic for each asset missing these codes. There are currently no assets in Magic that do not have the correct federal or state funding source.</p> <p>There were four (4) assets found there were entered into the inventory system when it began (mid 1990s) that contained incorrect or generic descriptions. Of these four (4) assets, one (1) was sent to surplus on December 9, 2008. The descriptions on the other three (3) have been updated. In order to update or change descriptions, we had to create a new record in the inventory catalog. This meant that since part numbers were not available to us, we created "dummy" part numbers (i.e. Part No. 2012009 is a Fiber Optic Wiring Distribution System).</p>

**17.207 EMPLOYMENT SERVICE / WAGNER-PEYSER FUNDED ACTIVITIES** (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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-19	Procurement and Suspension and <u>Debarment:</u>  Significant Deficiency	<p data-bbox="535 573 1468 604"><u>Federal Debarment Status Verification Not Performed</u></p> <p data-bbox="535 636 1468 793">The Commission did not verify the federal debarment status for vendors with local office leases prior to awarding the contract. There were 68 local offices with rental expenditures totaling \$1,314,493 charged to the Employment Services Cluster federal program. None of the vendors tested were currently debarred and there were no questioned costs.</p> <p data-bbox="535 825 1468 1003">The Commission did not have controls in place to ensure that covered transactions (contracts and procurements in excess of \$25,000) regarding local office leases were made only to vendors that were eligible to participate in federal programs. Inadequate controls increase the risk that contracts could be made with debarred or suspended parties resulting in questioned costs.</p> <p data-bbox="535 1035 1468 1224">Title 29 CFR Part 98 requires verification for procurement transactions, expected to equal or exceed \$25,000, to ensure that the recipients of federal funds are not suspended or debarred. This verification may be accomplished by checking the Excluded Parties List System maintained by the General Services Administration, collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.</p> <p data-bbox="535 1255 1468 1318"><i>Federal Award Information:</i> (Award # ES-14882-07-55 - Award period 07/01/2007 – 06/30/2020)</p> <p data-bbox="535 1350 1468 1434"><i>Recommendation:</i> The Commission should establish and implement procedures to ensure compliance with federal suspension and debarment regulations.</p> <p data-bbox="535 1465 1468 1709"><i>Agency Response:</i> We currently have approximately 61 different landlords that we lease office space from in various towns and cities across the state. Some of these landlords are local or county government. We took the list of landlords and checked them all to make sure that they were not on the state debarment list or the federal debarment list as of February 23, 2009. Each lease file was documented that debarment status had been checked. All new landlords will be checked for debarment as new leases are acquired. The verification will be documented in the lease file.</p>

**17.207 EMPLOYMENT SERVICE / WAGNER-PEYSER FUNDED ACTIVITIES** (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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-20	<u>Reporting:</u>  Material Weakness  Material Noncompliance	<p data-bbox="535 573 1468 604"><u>Employment Services Program Reports Not Agreed to Underlying Data</u></p> <p data-bbox="535 636 1468 825">Amounts reported on the Employment Services program reports did not agree to the underlying data. Controls over data reported on these performance reports were inadequate to ensure that amounts reported were accurate and complete. The risk of erroneous reporting due to unreliable data could affect performance measures, or economic statistics determinations.</p> <p data-bbox="535 856 1468 1035">We attempted to replicate both the federal ETA 9002 <i>Quarterly Reports</i> and VETS 200 <i>Veterans' Employment and Training Services Quarterly Report</i> for the quarter ended December 2007, however the audit results did not agree to amounts reported. Both the ETA 9002 and VETS 200 are used to report services, activities, and outcomes of services for eligible persons and veterans.</p> <p data-bbox="535 1066 1468 1287">On the ETA 9002C report line item 6, the entered employment rate for total veterans and eligible persons was 53% and the audit result rate was 57%. On the VETS 200C report line item 19, the entered employment following staff assistance services rate for total veterans and eligible persons was 54% and the audit result was 42%. In addition, we were unable to generate any results for key line items regarding the employment retention rate at six months and average earnings.</p> <p data-bbox="535 1318 1468 1539">The programmer has direct access to underlying data that supports the federal reports, maintains the program used to prepare the data input to the federal application, generates the reports, verifies the accuracy of the federal report, and submits it to the federal agency. Failure to segregate duties could result in manipulation of the underlying data and transactions may be lost, removed or corrupt. In addition, other weaknesses for the reports are identified below:</p> <ul data-bbox="535 1570 1468 1890" style="list-style-type: none"> <li data-bbox="535 1570 1468 1707">• The use of record counts to ensure completeness of the file transfer from the mainframe to the secondary system could not be verified. As a result, transactions that should be included in the reporting period could be missing from the population.</li> <li data-bbox="535 1738 1468 1833">• Edit checks over manually entered birth dates of program participants are not sufficient to prevent inaccurate information on the federal reports. As a result, some birth dates were blank, in the future, or outside the century.</li> <li data-bbox="535 1864 1468 1890">• There is no verification that the extracted data supports the ETA 9002D</li> </ul>

**17.207 EMPLOYMENT SERVICE / WAGNER-PEYSER FUNDED ACTIVITIES (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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>and VETS 200C reports and the extract files used to generate federal report are not retained as required in the federal Data Preparation Handbook. Failure to retain the extract files associated with the reports significantly reduces the auditability of the underlying data.</p> <p>Controls are necessary to ensure that the information system provides complete, accurate and valid information consistent with the financial reporting requirements. In addition, 29 CFR 97.42(b) requires the state agency to retain transaction data for at least three years.</p> <p><i>Federal Award Information:</i> CFDA 17.207-Award #ES-16224-07-5-A-37 – Award year 10/01/2007 – 12/31/2008; CFDA 17.801 &amp; 17.804-Award # E-9-5-8-5060 - Award year 10/01/2007 – 12/31/2008.</p> <p><i>Recommendation:</i> The Commission should take appropriate action to ensure data for the performance reports are valid, complete, and retained in accordance with the federal reporting requirements.</p> <p><i>Agency Response:</i> ESC agrees to implement the division of roles and responsibilities where practical and to introduce additional supervisory oversight as a compensating control where appropriate.</p> <p>As a compensating control, documents will be retained that demonstrate consistency between the mainframe record count and the record count of the processed data.</p> <p>ESC will determine the valid date range for manually entered dates and will implement edits to assure that these dates fall within the determined range.</p> <p>ESC will create and retain requested extracts of the data for auditing purposes in accordance with federal guidelines.</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, 2008

Type of Finding/ Questioned Costs		Findings and Recommendations																																			
08-SA-21	<u>Reporting:</u>	<u>Unemployment Insurance Program Reports Not Agreed to Underlying Data</u>																																			
	Material Weakness	<p>Amounts reported on the Unemployment Insurance program reports did not agree to the underlying data. Controls over data reported on the Unemployment Insurance (UI) federal reports were inadequate to ensure that amounts reported were accurate and complete. Reporting erroneous or incomplete data could affect performance measures or economic statistics determinations. The results of our tests disclosed the following:</p> <p>a. <i>ETA 227 Overpayment Detection and Recovery Activities Report.</i> We attempted to replicate the information reported on the December 2007 ETA 227 report, but the audit results did not agree to amounts reported. This report provides information on overpayments of claims and the state agency's activities in detection methods. Differences in selected line items are shown below.</p>																																			
	Material Noncompliance																																				
		<table><tr><th colspan="2" rowspan="2"></th><th colspan="2">Number of Cases</th><th colspan="2">Dollar Amount</th></tr><tr><th>Reported</th><th>Audit results</th><th>Reported</th><th>Audit results</th></tr><tr><td rowspan="2">Overpayments Established – Causes</td><td>Fraud (UI only)</td><td>1,253</td><td>1,806</td><td>\$3,265,529</td><td>\$3,068,659</td></tr><tr><td>Nonfraud (UI only)</td><td>4,356</td><td>4,588</td><td>\$2,342,964</td><td>\$2,154,872</td></tr><tr><td rowspan="2">Overpayments Established – Methods of Detection</td><td>Controllable</td><td>1,225</td><td>1,742</td><td>\$3,200,777</td><td>\$3,006,038</td></tr><tr><td>Non-controllable</td><td>54</td><td>101</td><td>\$145,437</td><td>\$143,306</td></tr></table>						Number of Cases		Dollar Amount		Reported	Audit results	Reported	Audit results	Overpayments Established – Causes	Fraud (UI only)	1,253	1,806	\$3,265,529	\$3,068,659	Nonfraud (UI only)	4,356	4,588	\$2,342,964	\$2,154,872	Overpayments Established – Methods of Detection	Controllable	1,225	1,742	\$3,200,777	\$3,006,038	Non-controllable	54	101	\$145,437	\$143,306
		Number of Cases		Dollar Amount																																	
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Overpayments Established – Methods of Detection	Controllable	1,225	1,742	\$3,200,777	\$3,006,038																																
	Non-controllable	54	101	\$145,437	\$143,306																																

The Commission did not retain the extract files used to prepare the ETA 227 report and was unable to explain the differences noted above.

Our systems applications review revealed that the programmer is allowed to remove transactions from the database used to generate this report and no audit trail is maintained. This adds to the difficulty in explaining differences on the report. In addition, the edit check over manually entered dates did not function properly and some dates were outside the reporting period and the century. As a result, the ETA 227 report may not contain the appropriate data due to incorrect dates.

- b. *ETA 581 Contribution Operations:* The Commission failed to provide the transaction data and the audit of the ETA 581 report could not be

**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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>performed. This financial report provides information on volume of work, the state agency performance in determining the taxable status of employers and other information pertinent to the overall effectiveness of the tax program. The Commission stated that the transaction data that supports the ETA 581 report is not retained in a manner readily accessible for audit, and current retention methods require significant costs to rebuild the data from backup tapes.</p> <p>c. <i>ETA 2208A Quarterly UI Contingency Report.</i> There is no review and approval over the preparation of the ETA 2208A Report. The ETA 2208A is a quarterly special report of staff years worked and paid by the UI program. The risk of reporting incorrect information increases when there is no review of the report by someone other than the preparer.</p> <p>Controls are necessary to ensure that the information system provides complete, accurate, and valid information consistent with the financial reporting requirements. Title 29 CFR Subtitle A, 97.42(b) requires the state agency to retain transaction data for at least three years.</p> <p><i>Federal Award Information:</i> Award # UI-16758-08-55-A-37 - Award year 10/01/2007 – 12/31/2010</p> <p><i>Recommendation:</i> The Commission should take appropriate action to ensure data for the federal reports are accurate, complete, and retained in accordance with the federal reporting requirements. Reports should be reviewed to determine that the report is accurate.</p> <p><i>Agency Response:</i></p> <p><i>ETA 227 Overpayment Detection and Recovery Activities Report:</i> ESC will retain ETA 227 transactions for a minimum of 3 years. ESC will write invalid overpayments to a separate file for audit purposes prior to the deletion of such records from the overpayment master file. ESC will review and correct the existing audit trail program. ESC agrees that programmers should not have the authority to alter the data included in the ETA 227 report. Such access or authority is not available to ESC IS staff. ESC will determine the valid date range for manually entered dates and will implement edits to assure that these dates fall within the determined range.</p> <p><i>ETA 581 Contribution Operations:</i> While ESC does retain the data necessary for the replication of ETA 581, we</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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	agree that the information is not available in a format that makes it easily auditable. ESC IS staff are currently reviewing the requirements for accomplishing this recommendation. The results will be provided to ESC senior management for consideration.
	<i>ETA 2208A Quarterly UI Contingency Report:</i> ESC has implemented a review and approval process of the UI-3 Report effective with the FY2009 1 <sup>st</sup> Quarter report.

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

U.S. Department of Labor

N.C. Employment Security Commission

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-22	<u>Reporting:</u>  Significant Deficiency	<p data-bbox="519 573 1472 636"><u>Inadequate Controls Over Federal Reports in the Trade Adjustment Assistance Program</u></p> <p data-bbox="519 667 1472 846">Control weaknesses over data reported in the performance and special reports for the Trade Adjustment Assistance federal program increases the risk that the reports contain inaccurate and incomplete data. The risk of reporting erroneous data could affect performance measures or economic statistics determinations. Weaknesses identified in the systems application review are identified below:</p> <ul data-bbox="519 884 1472 1314" style="list-style-type: none"> <li data-bbox="519 884 1472 1062">• <i>Trade Act Participant Report (TAPR):</i> Two divisions within the Commission are responsible for producing the underlying data that supports the electronically submitted TAPR. There is no verification or reconciliation of the underlying data to ensure completeness of the data. Failure to perform a reconciliation of data could result in lost or corrupt transactions.</li> <li data-bbox="519 1100 1472 1314">• <i>ETA 563 Quarterly Determinations, Allowance Activities, and Employability Services Report, and Alternative Trade Adjustment Activities Report (ATAAR):</i> The programmer who maintains the program for creating these two reports has direct access to underlying data that supports the federal reports and is responsible for generating the federal reports. Failure to segregate duties could result in manipulation of the underlying data and transactions may be lost or removed.</li> </ul> <p data-bbox="519 1352 1472 1436">In addition, there is no verification that the extracted data supports any of these reports and the extract files used to generate the reports are not retained.</p> <p data-bbox="519 1474 1472 1591">Controls are necessary to ensure that the information system provides complete, accurate, and valid information consistent with the financial reporting requirements. In addition, 29 CFR 97.42(b) requires the state agency to retain transaction data for at least three years.</p> <p data-bbox="519 1629 1472 1692"><i>Federal Award Information:</i> Award # TA-16817-08-55-A-37 - Award year 10/01/2007 – 09/30/2010</p> <p data-bbox="519 1730 1472 1824"><i>Recommendation:</i> The Commission should take appropriate action to ensure data for the performance and special reports are valid, complete, and retained in accordance with the federal reporting requirements.</p>

**17.245 TRADE ADJUSTMENT ASSISTANCE** (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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> Trade Act Participant Report (TAPR): When transmitting the TAPR data to the ESC LMI staff, IS staff will send an e-mail to the designated LMI TAPR staff that will contain the following elements:</p> <ol style="list-style-type: none"><li>1. Record Count</li><li>2. File size</li><li>3. Report quarter to which the data applies</li><li>4. Request for verification by LMI of control totals</li><li>5. A reminder to retain both the e-mail and all files for audit purposes.</li></ol> <p>ETA 563 Quarterly Determination Allowance Activities and Employability Services Report, and Alternative Trade Adjustment Activities Report (ATAAR): ESC agrees to implement division of roles and responsibilities where practical and to introduce additional supervisory oversight as compensating control where appropriate.</p> <p>ESC will create and retain requested extracts of the data for auditing purposes in accordance with federal guidelines.</p>

**17.801    DISABLED VETERANS' OUTREACH PROGRAM (DVOP)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Labor

N.C. Employment Security Commission

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-23	Procurement and Suspension and <u>Debarment:</u>  Significant Deficiency	<u>Federal Debarment Status Verification Not Performed</u>  The Commission did not verify the federal debarment status for vendors with local office leases prior to awarding the contract. There were 68 local offices with rental expenditures totaling \$1,314,493 charged to the Employment Services Cluster federal program. None of the vendors tested were currently debarred and there were no questioned costs. See finding 08-SA-19 for a description.
08-SA-24	<u>Reporting:</u>  Material Weakness  Material Noncompliance	<u>Employment Services Program Reports Not Agreed to Underlying Data</u>  Amounts reported on the Employment Services program reports did not agree to the underlying data. Controls over data reported on these performance reports were inadequate to ensure that amounts reported were accurate and complete. The risk of erroneous reporting due to unreliable data could affect performance measures, or economic statistics determinations. See finding 08-SA-20 for a description.

**17.804 LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Labor

N.C. Employment Security Commission

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-25	Procurement and Suspension and <u>Debarment:</u>  Significant Deficiency	<u>Federal Debarment Status Verification Not Performed</u>  The Commission did not verify the federal debarment status for vendors with local office leases prior to awarding the contract. There were 68 local offices with rental expenditures totaling \$1,314,493 charged to the Employment Services Cluster federal program. None of the vendors tested were currently debarred and there were no questioned costs. See finding 08-SA-19 for a description.
08-SA-26	<u>Reporting:</u>  Material Weakness  Material Noncompliance	<u>Employment Services Program Reports Not Agreed to Underlying Data</u>  Amounts reported on the Employment Services program reports did not agree to the underlying data. Controls over data reported on these performance reports were inadequate to ensure that amounts reported were accurate and complete. The risk of erroneous reporting due to unreliable data could affect performance measures, or economic statistics determinations. See finding 08-SA-20 for a description.

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

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-27	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p><u>Subrecipient Monitoring Visits Were Not Documented</u></p> <p>The Division of Aviation did not present adequate documentation to demonstrate that it performed sufficient monitoring of Airport Improvement Program funds. This condition limits the Division's ability to ensure that funds granted to subrecipients are expended in accordance with grant requirements. Subrecipients received \$17.4 million of Airport Improvement Program funds during the year.</p> <p>The Division's monitoring procedures included a combination of reviewing quarterly status reports followed by site visits to check on the status of the projects and to ensure the accuracy of the information reported. The Division did not provide documentation of site visits for any of the 25 subrecipients that we sampled. The documentation provided to us consisted of notes and memos but did not pertain to our audit year or the sample items we requested.</p> <p>OMB Circular A-133 requires pass-through entities to monitor their subrecipients' activities to provide reasonable assurance that the subrecipients administer federal awards in compliance with federal regulations.</p> <p><i>Federal Grant Award Information:</i> Grant #3-37-SBGP-26 FY 2003, #3-37-SBGP-28 FY 2004, #3-37-SBGP-30 FY 2005, and #3-37-SBGP-31 FY 2006.</p> <p><i>Recommendation:</i> The Division of Aviation should develop a method of documenting all subrecipient monitoring visits. The documentation should be in written form signed by the site reviewer.</p> <p><i>Agency Response:</i> Although the Division of Aviation's development staff has complied with the Block Grant program requirements to provide "direct oversight of the subrecipient airports and associated grants," we agree that the documentation to substantiate this was not consistent or adequate for the year ended June 30, 2008. There is no direct format from FAA for documentation of project site visits, nor had the Division adopted a standardized method of formally documenting the project manager's site visits to the subrecipients. As of the above date, the project managers were providing documentation in a variety of ways, i.e., notes to the files, memos, letters, digital photos, etc.</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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-28	<b>Special Tests and Provisions:</b>  <b>Significant Deficiency</b>	<p data-bbox="519 573 925 604"><u>Testing Standards Were Not Met</u></p> <p data-bbox="519 636 1472 762">The Department did not always perform the required testing for materials used in contracts funded by the Highway Planning and Construction grant. The failure to meet the requirements limits the Department's ability to ensure that materials used in construction projects conform to approved specifications.</p> <p data-bbox="519 793 1472 888">Our current year tests of the Department's testing of Portland cement (cement specified for making the concrete pavement in roads) used in federally funded highway paving contracts revealed the following:</p> <ul data-bbox="519 919 1472 1350" style="list-style-type: none"> <li data-bbox="519 919 1472 1098">• The number of Portland cement powder samples taken from one of the four contracts did not meet the Department's minimum material and test requirements. This testing is necessary to determine that the cement contains the specified level of ingredients. Based on the amount of cement received for this contract, 54 samples were required to be tested; however, only 33 samples were taken.</li> <li data-bbox="519 1140 1472 1350">• The required number of Independent Assurance (IA) tests was not performed for the Concrete Beam Breaker test for one of the four contracts. The IA tests are necessary to determine that the testing results are comparable with the technician's test that determines that the concrete is strong enough and can withstand a specified amount of pressure. Based on the square meters of pavement for this project, nine IA samples were required; however, only six samples were taken.</li> </ul> <p data-bbox="519 1381 1472 1476">Title 23 CFR section 637.205 requires the Department to have a testing program for construction projects to ensure that materials and workmanship conform to approved plans and specifications.</p> <p data-bbox="519 1507 1437 1539"><i>Federal Grant Award Information:</i> Highway Planning and Construction 2008</p> <p data-bbox="519 1570 1472 1686"><i>Recommendation:</i> The Department's Materials and Tests unit should formalize a monitoring procedure to ensure that the correct number of material samples is taken and the correct number of Independent Assurance samples is taken for all Federal Highway Administration funded projects.</p> <p data-bbox="519 1717 1472 1812"><i>Agency Response:</i> We agree. The Materials and Tests Unit has initiated actions to formally monitor compliance with the Minimum Sampling Guide for both Acceptance samples and Independent Assurance samples.</p>

**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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-29	Matching, Level of Effort, <u>Earmarking:</u>  Significant Deficiency	<p><u>Inadequate Access and Program Change Controls for the Public Assistance Management System</u></p> <p>The Department of Crime Control and Public Safety does not have adequate controls in place over access and program changes to the public assistance management system. As a result, there is an increased risk of noncompliance from accidental or unauthorized changes being made and not detected. However, no actual noncompliance was noted in our audit.</p> <p>The public assistance management system is used to ensure compliance with matching requirements set by the federal government for each specific disaster. We identified the following deficiencies related to access and program change controls for the system:</p> <ul style="list-style-type: none"> <li>• Adequate controls are not in place to ensure users are assigned proper access to the system. The system's programmer grants and removes users' access rights based on verbal authorization from each user's supervisor. No one other than the system's programmer monitors the assigned access levels to ensure users' rights are appropriate.</li> <li>• The system's programmer has access to the application in live operation, job control language, and to the live data files. There are no controls in place to monitor the programmer's system activity.</li> <li>• The programmer is responsible for making changes to the program, the tables, and databases. The programmer also tests the changes and is responsible for moving changes into live production. While known changes are reviewed by users for accuracy, there is no control to ensure that unauthorized changes are not made.</li> </ul> <p><i>Federal Award Information:</i> CFDA 83.544 disasters Hurricane Floyd (Disaster #1292); CFDA 97.036 disasters Hurricane Isabel (Disaster #1490), Tropical Storm Frances (Disaster #1546), Hurricane Ivan (Disaster #1553), and Hurricane Ophelia (Disasters #1608 and 3254).</p> <p><i>Recommendation:</i> The Department should implement effective policies and procedures to ensure adequate controls are in place for system access and program changes.</p> <p><i>Agency Response:</i> The Department agrees with this finding. We have implemented procedures requiring approval of any access or programming changes to the Public Assistance Management System, documented by two levels of supervision.</p>



**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Elizabeth City State University

For the Fiscal Year Ended June 30, 2008

08-SA-30	Type of Finding/ Questioned Costs	Findings and Recommendations
	Cash <u>Management:</u>  Significant Deficiency	<p data-bbox="537 531 1227 558"><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p data-bbox="537 594 1466 774">The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports.</p> <p data-bbox="537 827 1466 1125">The University also did not reconcile their Direct Loan School Account Statement (SAS) to the University's financial records during the audit period. The University must report all loan disbursements to the Direct Loan Servicing System within 30 days of disbursement. Each month the University receives a SAS data file which consists of a cash summary and cash detail report from the Direct Loan Servicing System. The University is required to reconcile these files to their financial records. Auditors compared direct loan disbursements per the Direct Loan SAS year-to-date cash summary from the Department of Education to direct loan disbursements per the University's records and noted an unreconciled difference of \$74,856.</p> <p data-bbox="537 1178 1466 1358">Chapter 12 of the federal Blue Book states that at a minimum, a school's financial management system including its accounting system must provide monthly reconciliations of individual federal student aid awards as recorded in the financial aid, business office, student account, and federal systems. Federal regulations also require the University to reconcile its Direct Loan School Account Statement to the University's records each month.</p> <p data-bbox="537 1411 1466 1499"><i>Federal Award Information:</i> Award #s P063P070321, P375A070321, P007A0703094, P033A073094, and P376S070321 Award Year July 1, 2007 – June 30, 2008.</p> <p data-bbox="537 1551 1466 1732"><i>Recommendation:</i> The University should perform monthly reconciliations of student awards calculated by the financial aid department to student awards paid by the business and finance department to the funds received from the federal government. The University should also perform monthly reconciliations of the University's financial records and the Direct Loan System records to ensure compliance with federal regulations.</p> <p data-bbox="537 1785 1466 1900"><i>Agency Response:</i> We concur with the recommendation and acknowledge the critical need for compliance with federal regulations. During August 2007, the university converted to a different enterprise system, Banner, from Student Information Systems. As a result of implementing a different system, all</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Elizabeth City State University

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	reconciliation processes among the Office of Student Financial Aid, Office of Student Accounts and Contracts & Grants were not finalized prior to the beginning of the 2007 academic year.
	Effective February 2009, the Office of Student Accounts and the Office of Contracts and Grants have modified procedures concerning reconciling federal funds. The Office of Financial Aid will report all disbursements within 30 days of disbursement to the Direct Loan Servicing System. The offices of Student Accounts and Contracts & Grants will reconcile all cash summary and detail reports received from the Office of Financial Aid to the financial records of the University. In addition, these reconciliations will be included in the monthly close-out review report.

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-31	Special Tests and Provisions:  Significant Deficiency	<p><u>Untimely Return of Federal Funds</u></p> <p>The University did not return unearned student financial aid funds to the federal government in a timely manner. Title 34 CFR, Part 668.173(b) requires that when a student withdraws from the University, the University must return the amount of federal financial aid that was not earned by the student as soon as possible, but no later than 45 days after the date the University determines that the student withdrew.</p> <p>We tested 34 students who were awarded financial aid and then withdrew from the University. In 13 cases the University returned the unearned award funds to the federal government one to 103 days late, with an average of 49 days late.</p> <p><i>Federal Grant Award Information:</i> Award No. P007072097 and P063P070322 Award Year 7/1/2007- 6/30/2008</p> <p><i>Recommendation:</i> The University should ensure that federal award funds that are unearned by students who withdraw from the University are returned to the federal government within the required timeframe.</p> <p><i>Agency Response:</i> The issues cited were the result of the Office of Financial Aid not receiving timely notification that a student had withdrawn from the University. The University discontinued the on-line withdrawal process and reinstated the manual process in January of 2008. The manual process and notification by the Office of the Registrar to the Office of Financial Aid on a weekly basis identifies students who have withdrawn from the university and allows the staff to take the actions needed to ensure that the University returns unearned federal funds within the required timeframe. The manual withdrawal form was also revised in spring of 2009 to give the student seven days to complete the process. This finding has been resolved.</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
 University of North Carolina - Pembroke  
 For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-32	Cash <u>Management:</u>  Significant Deficiency	<p data-bbox="519 573 1472 604"><u>Inadequate Reconciliations of Student Financial Aid Awards</u></p> <p data-bbox="519 636 1472 793">The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business office and to the funds the University received from the federal government to pay students' financial aid. As a result there was an increased risk of error in payments, receipts, and/or financial aid records and reports.</p> <p data-bbox="519 825 1472 951">Chapter 12 of the federal Blue Book states that at a minimum, a school's financial management system, including its accounting system must provide monthly reconciliation of individual federal student aid awards as recorded in the financial aid, business office, student account and federal systems.</p> <p data-bbox="519 982 1472 1077"><i>Federal Award Information:</i> Award #s P007A073145, P033A073145, P063P071947, P375A071947, and P376S071947 Award Year July 1, 2007 – June 30, 2008</p> <p data-bbox="519 1108 1472 1203"><i>Recommendation:</i> The University should perform monthly reconciliations of student awards calculated by the financial aid department to student awards paid by the business office to the funds received from the federal government.</p> <p data-bbox="519 1234 1472 1396"><i>Agency Response:</i> The University agrees that monthly reconciliations should be performed between Financial Aid and the Business Office, regarding federal awards. The University is developing a protocol to ensure that monthly reconciliations are performed and documented between Financial Aid and the Business Office.</p>
08-SA-33	<u>Eligibility:</u>  Significant Deficiency	<p data-bbox="519 1465 1472 1497"><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p data-bbox="519 1528 1472 1654">The University has assigned some employees in the financial aid department information system access rights inconsistent with adequate security over financial data. This increased the risk of unauthorized or inappropriate transactions.</p> <p data-bbox="519 1686 1472 1749">When we examined the access rights to the financial aid software and data, we noted the following:</p> <ul data-bbox="519 1780 1472 1841" style="list-style-type: none"> <li>• Security classes had been established in which employees could modify data and also the rules for processing data.</li> </ul>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
 University of North Carolina - Pembroke  
 For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> <li>• Security classes had been established in which employees were authorized to award financial aid and modify the logs of who entered data into the system.</li> <li>• Some employees were assigned to multiple security classes with overlapping responsibilities.</li> <li>• One employee had more than one user identification.</li> </ul> <p>Sound internal controls require that University employees be assigned the least level of information system access necessary to perform their jobs and that adequate segregation of duties be maintained to prevent or detect errors or fraud.</p> <p><i>Federal Award Information:</i> Award #s P007A073145, P033A073145, P063P071947, P375A071947, and P376S071947 Award Year July 1, 2007 – June 30, 2008</p> <p><i>Recommendation:</i> The University should ensure that access rights to the financial aid software are appropriate for employees' job requirements. The access rights should support a segregation of duties to prevent or detect errors or fraud.</p> <p><i>Agency Response:</i> The University "went live" with Banner Financial Aid in July 2007. During the initial set-up of this new system, employees were given access rights beyond their current levels of responsibility. This access was never curtailed after Banner Financial Aid was fully implemented. The University limited access rights to those necessary to carry out job responsibilities on February 25, 2009. UNCP has limited the Financial Aid Administrator class (the function in Banner which controls all processing rules) to the Associate Director of Technology and Support, who does not award financial aid to students. UNCP has limited the Banner screen, which logs all user access, to the Associate Director of Technology and Support. University Financial Aid staff have multiple security classes and in some situations there are overlapping job responsibilities, due to the limited number of Financial Aid staff. However, the Director of Financial Aid has reviewed the appropriate Banner access of each Financial Aid employee and will review this access bi-annually, in January and July, to ensure that appropriate security access is consistent with job responsibilities. The University has eliminated the multiple user ID of the Financial Aid employee detailed in the findings.</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
Winston-Salem State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-34	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$300	<p><u>Weakness in the Student Financial Aid Application Verification Process</u></p> <p>The University did not document that eligibility verification procedures were performed for four students selected for verification by the Department of Education. As a result, we are questioning \$29,576 in federal costs. [CFDA 84.007, \$300; CFDA 84.032, \$19,039; CFDA 84.033, \$1,512; CFDA 84.038, \$2,000; CFDA 84.063, \$6,725].</p> <p>There was no documentation in four of 60 student files examined to show that verification procedures were performed. The University is required by federal regulations to obtain documentation to validate application data for selected students.</p> <p><i>Federal Award Information:</i> Award #s – P063P061969, P007A063195, P033A073195, Federal Family Education Loans, and Federal Perkins Loan Program; Award year – 7/1/07 to 6/30/08</p> <p><i>Recommendation:</i> The University should improve internal controls over the eligibility verification process to ensure that all student application data, for those selected for verification by the central processor, are verified in accordance with program requirements. The appropriate documentation should be maintained on file as evidence that the verification process occurred.</p> <p><i>Agency Response:</i> Concur with finding.</p> <p><i>Corrective Action:</i> The University has improved internal control as it relates to the eligibility verification process which ensures that all student application data are verified in accordance with program requirements for students selected for verification by the central processor. Appropriate documentation will be maintained electronically and serve as evidence that the verification process occurred through implementation of document management procedures for securing information in student files. The University will implement quarterly audit procedures to ensure that the eligibility verification process through evidence has occurred.</p>

**84.007 FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
Winston-Salem State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-35	Special Tests <u>and Provisions:</u> Significant Deficiency Questioned Cost Finding  \$312	<p><u>Student Financial Aid Funds Not Returned to Providers as Required</u></p> <p>The University did not properly return student financial aid funds to the federal government or appropriate lenders when due. We identified \$19,418 that was not returned at all and \$4,367 that was returned late. [CFDA 84.007, \$312; CFDA 84.032, \$13,391; CFDA 84.063, \$5,715].</p> <p>Federal regulations require that when a student withdraws from the University, the University must calculate the amount of federal financial aid that was not earned by the student and return those funds to the federal government or appropriate lender. The funds must be returned within 45 days of the date that the University determined that a student withdrew.</p> <p>We tested 18 students who withdrew from the University during the 2007-08 academic year. In five cases, no calculation was performed to determine if there were funds subject to return. We performed the calculation and determined that \$5,005 should have been returned. In 10 cases, the calculation was performed; however, the University failed to return \$14,413 of the calculated amount. In three cases, the calculation was performed and funds totaling \$4,367 were returned; however, they were returned between 34 to 257 days late.</p> <p><i>Federal Award Information:</i> Award #s – P063P061969, P007A063195, and Federal Family Education Loans; Award year – 7/1/07 to 6/30/08</p> <p><i>Recommendation:</i> The University should comply with federal regulations by ensuring that federal funds that are unearned by students who withdraw from the University are returned to the federal government or appropriate lender within the required timeframe.</p> <p><i>Agency Response:</i> Concur with finding.</p> <p><i>Corrective Action:</i> Procedures in Financial Aid have been established to identify students with all W-withdraw, I-incomplete, or F-failure grades at mid-term and at the end of the semester to identify potential unofficial withdrawals. The University is in the process of introducing a class attendance policy that will require faculty to call class roll for the first ten days of each semester. This will assist in identifying students who are not attending class regularly and who are unlikely to earn Title IV funding support. In addition, new procedures have been implemented to disseminate a student withdrawal report from the Office of the Registrar on a weekly basis to ensure accurate calculation and timely return of Title IV fund repayments. The University will ensure that federal funds that are unearned by students who withdraw from the University are</p>

**84.007    FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (continued)**

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
Winston-Salem State University  
For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	returned to the federal government or appropriate lender within the required timeframe by implementing monthly audit procedures.



**84.011 MIGRANT EDUCATION - STATE GRANT PROGRAM****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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-36	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p><u>Failure to Monitor for the Participation of Private School Children Requirement</u></p> <p>The Department did not monitor to ensure that the Local Educational Agencies (LEAs) collaborated with private school officials to ensure their participation in the Mathematics and Science Partnerships and Migrant Education – State Grant Programs. As a result, there is an increased risk that appropriate services would not have been offered.</p> <p>Title 34 CFR section 299.6 requires the State or LEAs that receive funds for Migrant Education and Mathematics and Science Partnerships programs to provide special education services or other benefits on an equitable basis to eligible children who are enrolled in private schools and to their teachers and other educational personnel. This provision of services must be done after timely and meaningful consultation with appropriate private school officials.</p> <p><i>Federal Award Information:</i> This finding impacts the federal grant numbers and years as follows:</p> <ul style="list-style-type: none"> <li>Mathematics and Science Partnerships: Federal funding periods July 2005 – September 2006 (S366B050034), July 2006 – September 2007 (S366B060034), and July 2007 – September 2008 (S366B070034).</li> <li>Migrant Education – State Grant Programs: Federal funding periods July 2005 – September 2006 (S011A050033), July 2006 – September 2007 (S011A060033), and July 2007 – September 2008 (S011A070033).</li> </ul> <p><i>Recommendation:</i> The Department should revise its monitoring procedures to include monitoring for the participation of private school children requirement.</p> <p><i>Agency Response:</i> The request for proposal for the Math and Science Partnerships does have an assurance statement that the LEA signs stating non-public schools will be notified of their eligibility to participate in the grant program. In the future subrecipients will also be required to send evidence of the invitation to non-public schools with their interim reports. The Migrant Education program has revised the monitoring protocol to include a compliance test in which LEA documentation is reviewed for evidence of the consultation with private school officials.</p>

**84.027 SPECIAL EDUCATION – 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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-37	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p><u>Inadequate Subrecipient Monitoring</u></p> <p>As reported in the prior audit, the Department did not monitor fiscal matters for subrecipients in the Special Education – Grants to States and Special Education – Preschool Grants programs. This condition continued to exist during a significant part of the current audit period. As a result, there is an increased risk that unallowable costs at the subrecipient level would not have been detected. Subrecipients were awarded \$320 million in federal funds during the fiscal year.</p> <p>During the audit year the Department included Special Education funds in its comprehensive monitoring schedule. However, the Department did not begin fiscal monitoring for Special Education subrecipients until March 2008. As a result, the Department was unable to monitor 31 out of the 37 Special Education subrecipients scheduled for monitoring.</p> <p>OMB Circular A-133 requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.</p> <p><i>Federal Award Information:</i> This finding impacts federal funding periods July 2005 – September 2006 (H027A050092A and H173A050096), July 2006 – September 2007 (H027A060092A and H173A060096), and July 2007 – September 2008 (H027A070092A and H173A070096)</p> <p><i>Recommendation:</i> The Department should continue in its effort to monitor its Special Education subrecipients for fiscal matters.</p> <p><i>Agency Response:</i> As noted in your findings, the Department did begin fiscal monitoring of the Special Education subrecipients in March 2008. The fiscal monitoring of Special Education subrecipients is performed in conjunction with on-site Title I and Title III monitoring visits. There are six such monitoring visits planned for 2008-09. DPI also continues to perform desk reviews of the subrecipients' annual audit reports.</p>

**84.032 FEDERAL FAMILY EDUCATION LOANS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Caldwell Community College and Technical Institute

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-38	<u>Reporting:</u>  Significant Deficiency	<u>Error in Schedule of Expenditures of Federal Awards</u>  The Schedule of Expenditures of Federal Awards prepared by the College contained a misstatement. Had the schedule not been corrected as a result of our audit adjustment, it could have been misleading to users.  The College did not include \$2,121,122 in Federal Family Education Loans in the Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 2008. This schedule should include all Federal financial assistance programs administered by the College.  <i>Federal Award Information:</i> Federal Family Education Loans; Award Year - 7/1/07- 6/30/08  <i>Recommendation:</i> The College should ensure that all federal expenditures are included in the Schedule of Expenditures of Federal Awards in compliance with federal reporting requirements.  <i>Agency Response:</i> The College will ensure that all federal expenditures are included in the Schedule of Expenditures of Federal Awards in compliance with federal reporting requirements.

**84.032 FEDERAL FAMILY EDUCATION LOANS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Elizabeth City State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-39	Cash <u>Management:</u>  Significant Deficiency	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-30 for a description.</p>
08-SA-40	Special Tests <u>and Provisions:</u>  Significant Deficiency	<p><u>Federal Loan Funds Not Disbursed Timely</u></p> <p>The University did not disburse federal loan funds to students and did not return to lenders undisbursed loan funds within the required timeframe. Title 34 CFR, Part 668.167(b) requires the University to disburse loan funds within three business days following the date the funds are received and to return undisbursed loan funds to the lender no later than 10 business days after the date the University is required to disburse the funds.</p> <p>We tested 40 students who were awarded Federal Family Education Loans. In 31 cases, the students did not receive their loan funds until four to 40 days after the University had received the funds from the lenders. Also, loan funds received by the University on January 2, 2008 that were not disbursed to three students were not returned to the lender until February 29, 2008, 41 business days after the funds were received.</p> <p><i>Federal Award Information:</i> Award Year July 1, 2007 – June 30, 2008</p> <p><i>Recommendation:</i> The University should implement procedures to ensure that Federal Family Education Loan funds are disbursed to students or returned to lenders within the required time frame.</p> <p><i>Agency Response:</i> We concur with the recommendation and acknowledge the critical need for compliance with federal regulations. As previously stated, the University converted to a different enterprise system, Banner, in the Fall of 2007. Student enrollment for the semester was not verified prior to the release of the electronic disbursement records.</p> <p>A new enrollment verification process was implemented for the Fall 2008 semester that requires faculty members to verify a student's attendance. This will resolve enrollment issues for the Office of Student Financial Aid. Starting</p>

**84.032 FEDERAL FAMILY EDUCATION LOANS** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Elizabeth City State University

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	with the Spring 2009 semester, faculty has 2 weeks to verify enrollment before disbursements are made. The Registrar's Office has worked with the Office of Student Financial Aid to ensure that enrollment verification is processed before funds are disbursed.

**84.032 FEDERAL FAMILY EDUCATION LOANS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-41	Special Tests and Provisions:  Significant Deficiency	<p><u>Untimely Return of Federal Funds</u></p> <p>The University did not return unearned student financial aid funds to the federal government in a timely manner. Title 34 CFR, Part 668.173(b) requires that when a student withdraws from the University, the University must return the amount of federal financial aid that was not earned by the student as soon as possible, but no later than 45 days after the date the University determines that the student withdrew. See finding 08-SA-31 for a description.</p>
08-SA-42	Special Tests and Provisions:  Significant Deficiency	<p><u>Untimely Notice to Lender of Changes in Students' Status</u></p> <p>The University did not provide student financial aid lenders timely notice of student withdrawals from the University. Title 34 CFR, Part 685.309(b)(2) requires the University to notify the National Student Clearinghouse within 30 days of its discovery that a recipient of a federal direct loan has ceased to be enrolled on at least a half-time basis, failed to enroll, or changed his or her permanent address unless it expects to submit its next student status confirmation report within the next 60 days.</p> <p>The University failed to provide timely notice for 17 of the 34 student withdrawals we reviewed. Ten students were not reported in a response on a Student Status Change Confirmation Report within 60 days of their withdrawal date. Three students have no history in the National Student Loan Data system due to there being no social security number on file in the accounting system. Four students were not reported and updated with the National Student Clearinghouse.</p> <p><i>Federal Grant Award Information:</i> Award Year 7/01/2007 – 6/30/2008</p> <p><i>Recommendation:</i> The University should improve controls to provide for timely notification of changes in student status.</p> <p><i>Agency Response:</i> The issues cited were the result of the Office of Financial Aid not receiving timely notification that a student had withdrawn from the University and not having social security numbers for some students. The University has made improvements in the withdrawal process and in communication about withdrawals between departments. The University has also made provision for the Registrar to have access to social security numbers from the Office of Financial Aid for those students reported by the Banner batch report as not having a number listed on the student file. This, along with staff training, will ensure that the University submits all student data to the National Student Clearinghouse for timely updating.</p>

**84.032 FEDERAL FAMILY EDUCATION LOANS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
 University of North Carolina - Pembroke  
 For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-43	<u>Cash Management:</u>  Significant Deficiency	<u>Inadequate Reconciliations of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business office and to the funds the University received from the federal government to pay students' financial aid. As a result there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-32 for a description.
08-SA-44	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights to Financial Aid Data</u>  The University has assigned some employees in the financial aid department information system access rights inconsistent with adequate security over financial data. This increased the risk of unauthorized or inappropriate transactions. See finding 08-SA-33 for a description.
08-SA-45	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$20	<u>Incorrect Federal Aid Awards</u>  The University did not award the correct amount of federal financial aid to three students. As a result, we are questioning \$1,120 in financial aid costs. It is likely that questioned costs exceed \$10,000 in the total population. [CFDA 84.032, \$20; 84.063, \$1,100].  Three of the 70 students tested did not receive the correct amount of aid. Two students should have received different amounts of aid because their unmet financial need was not updated after their information was verified. This resulted in one under-award of \$150 and one over-award of \$1,100 in Pell funds. One student received \$20 more in Federal Family Education Loans than the student was eligible to receive.  Title 34, CFR, Part 668.61(a) requires the University to recover overpayment of financial aid when the verification process reveals the award exceeded financial need. Part 682.603(e) of that title limits Federal Family Education Loans to the students' calculated financial need.  <i>Federal Award Information:</i> Award # P063P071947 Award Year July 1, 2007 – June 30, 2008  <i>Recommendation:</i> The University should have a management review process in place to ensure that students receive the correct amount of federal financial aid.

**84.032 FEDERAL FAMILY EDUCATION LOANS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
 University of North Carolina - Pembroke  
 For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> The University agrees with this audit finding. Financial Aid will conduct a random review of Financial Aid files each semester to reduce the number of errors and ensure that students are receiving the correct amount of financial aid. This review will include periodic reviews of student folders. The Director of Financial Aid or the Associate Director will sample the work of each aid counselor to ensure compliance with federal guidelines. The University has begun the process of collecting unearned financial aid from the two (2) over-awards discovered during this audit.</p>
08-SA-46	<p>Special Tests and Provisions:  Significant Deficiency</p>	<p><u>Untimely Notice to Lender of Changes in Students' Status</u></p> <p>The University did not provide student financial aid lenders timely notice of student withdrawals from the University. Title 34 CFR, Part 685.309(b)(2) requires the University to notify the National Student Clearinghouse within 30 days of its discovery that a recipient of a federal direct loan has ceased to be enrolled on at least a half-time basis, failed to enroll, or changed his or her permanent address unless it expects to submit its next student status confirmation report within the next 60 days.</p> <p>The University failed to provide timely notice for 13 of the 21 student withdrawals we reviewed. Withdrawals were reported from 4 to 71 days late, with an average of 30 days late.</p> <p><i>Federal Award Information:</i> Award Year July 1, 2007 – June 30, 2008</p> <p><i>Recommendation:</i> The University should improve controls to provide timely notification of changes in student status.</p> <p><i>Agency Response:</i> The University agrees that it failed to notify the National Student Clearinghouse as required by federal guidelines. In the future, to correct the untimely notice of changes in student status, the Registrar will submit withdrawal notices to the National Student Clearinghouse within thirty (30) days of discovery. This specific task has been assigned to the Associate Registrar and has been added to his/her work plan.</p>
08-SA-47	<p>Special Tests and Provisions:  Significant Deficiency  Questioned Cost Finding  \$5,034</p>	<p><u>Errors in the Return of Federal Funds</u></p> <p>The University made errors in calculating the amount of unearned student financial aid due back to the federal government and did not return the funds in a timely manner. Based on the results of our tests, the University returned \$5,630 less than required. It is likely that more than \$10,000 is due back to the federal government from the total population. [CFDA 84.032, \$5,034; CFDA 84.063, \$596].</p>



**84.032 FEDERAL FAMILY EDUCATION LOANS** (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
 University of North Carolina - Pembroke  
 For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Title 34 CFR, Part 668.22 requires that when a student withdraws from the University, the University must calculate the amount of federal financial aid that was not earned by the student and return that amount as soon as possible, but no later than 45 days after the date the University determines the student withdrew.</p> <p>We tested a sample of 29 students who were awarded federal financial aid and then withdrew from the University and found:</p> <ul style="list-style-type: none"> <li>• In 20 cases there was unearned financial aid to be returned to the federal government, and in all 20 cases the refund calculated by the University was incorrect.</li> <li>• In 11 of the 20 cases where funds were unearned, the University returned the unearned award funds from two to 271 days late, with an average of 121 days late.</li> <li>• In seven of the 20 cases where funds were unearned, the University returned different amounts than indicated by its own calculations.</li> </ul> <p><i>Federal Award Information:</i> Award # P063P071947 Award Year July 1, 2007 – June 30, 2008.</p> <p><i>Recommendation:</i> The University should ensure that federal funds that are unearned by students who withdraw from the University are accurately determined and returned to the federal government within the required timeframe.</p> <p><i>Agency Response:</i> The University agrees with this finding and has taken the following steps:</p> <ol style="list-style-type: none"> <li>1. Financial Aid is reviewing all returns to Title IV (also know as R2T4) for the 2007-08 award year and will make adjustments as necessary to ensure returns are correct. The University will return to the Department of Education all unearned student financial aid immediately after concluding its review of past calculations.</li> <li>2. Financial Aid has reviewed all returns to Title IV completed for the 2008-09 award year to ensure that they are correct.</li> <li>3. Financial Aid will complete the good practice assessments for return to Title IV found on the U.S. Department of Education website:</li> </ol> <p><a href="http://www.ifap.ed.gov/qahome/fsaassessment.html">http://www.ifap.ed.gov/qahome/fsaassessment.html</a></p>

**84.032 FEDERAL FAMILY EDUCATION LOANS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
University of North Carolina - Pembroke  
For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>4. The Vice Chancellor for Enrollment Management, Registrar, Dean of Graduate Studies, the Associate Vice-Chancellor of Academic Affairs and the Director of Financial Aid met to review the University's student withdrawal policy and procedures. As a result of this review, Graduate Studies has amended their withdrawal application. The Registrar is in the process of amending both their online and paper withdrawal processes. The Registrar will record the last date of attendance into Banner within one week after the student has given notice of their intent to withdraw. Financial Aid will pull a report of new withdrawals every two weeks and perform the return calculation for these students. The Director of Financial Aid or the Associate Director of Financial Aid will review both the withdrawal report and the calculations on a monthly basis to ensure compliance with federal guidelines.</p>

**84.032 FEDERAL FAMILY EDUCATION LOANS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-48	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$15,158	<p><u>Student Financial Aid Over-Awards and Errors</u></p> <p>The University over-awarded financial aid to several students and awarded the wrong type of student loans to other students. As a result, we are questioning \$15,158 in federal costs.</p> <p>We tested eligibility for 72 students who were awarded financial aid during the 2007-08 academic year and identified six students who were over-awarded. One student received a \$4,946 over-award because the financial aid office increased the student's cost of attendance budget without documented justification. Another student received a \$3,487 over-award because the financial aid office applied a cost of attendance budget inconsistent with the student's enrollment status. Students are assigned a cost of attendance budget by the University based on a variety of factors to ensure that students are treated equitably in their consideration for financial aid. Modifications to the budgets can be made at the University's discretion for students with specific needs, but all changes should be documented in the students' files.</p> <p>Four students in our sample received over-awards totaling \$6,725 because the University did not include outside scholarships or tuition waivers as part of the students' financial resources when calculating need. Federal regulations require that the University take other financial resources into consideration when awarding financial aid.</p> <p>The University erroneously awarded two students in our sample the wrong type of federal loans. The students received \$9,000 in unsubsidized federal loans when they should have first been awarded \$8,500 in subsidized federal loans. Unsubsidized loans result in more interest expense to students, and federal regulations require that institutions determine subsidized loan eligibility prior to awarding unsubsidized loans.</p> <p><i>Federal Award Information:</i> Federal Family Education Loans; Award year – 7/1/07 to 6/30/08</p> <p><i>Recommendation:</i> The University should improve internal control to ensure that student financial aid is awarded in accordance with federal regulations. The University should ensure that changes to student financial aid budgets are documented.</p> <p><i>Agency Response:</i> Concur with finding.</p> <p><i>Corrective Action:</i> The University has improved internal controls to ensure that student financial aid is awarded in accordance with federal regulations.</p>

**84.032 FEDERAL FAMILY EDUCATION LOANS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
Winston-Salem State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		Currently, cost of attendance budgets have been established and standardized for similar student groups. Students may request in writing that the cost of attendance be increased based on documented expenses not considered in the initial budget required to continue their educations. Revisions to established budgets must be documented and approved. The University will implement quarterly audit procedures to ensure that changes to student financial aid budgets are documented.
08-SA-49	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$19,039	<u>Weakness in the Student Financial Aid Application Verification Process</u>  The University did not document that eligibility verification procedures were performed for four students selected for verification by the Department of Education. As a result, we are questioning \$29,576 in federal costs. [CFDA 84.007, \$300; CFDA 84.032, \$19,039; CFDA 84.033, \$1,512; CFDA 84.038, \$2,000; CFDA 84.063, \$6,725]. See finding 08-SA-34 for a description.
08-SA-50	<u>Special Tests and Provisions:</u>  Significant Deficiency  Questioned Cost Finding  \$13,391	<u>Student Financial Aid Funds Not Returned to Providers as Required</u>  The University did not properly return student financial aid funds to the federal government or appropriate lenders when due. We identified \$19,418 that was not returned at all and \$4,367 that was returned late. [CFDA 84.007, \$312; CFDA 84.032, \$13,391; CFDA 84.063, \$5,715] See finding 08-SA-35 for a description.

**84.033 FEDERAL WORK-STUDY PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Elizabeth City State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-51	Cash <u>Management:</u>  Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-30 for a description.

**84.033 FEDERAL WORK-STUDY PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
University of North Carolina - Pembroke  
For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-52	<u>Cash Management:</u>  Significant Deficiency	<u>Inadequate Reconciliations of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business office and to the funds the University received from the federal government to pay students' financial aid. As a result there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-32 for a description.
08-SA-53	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights to Financial Aid Data</u>  The University has assigned some employees in the financial aid department information system access rights inconsistent with adequate security over financial data. This increased the risk of unauthorized or inappropriate transactions. See finding 08-SA-33 for a description.

**84.033 FEDERAL WORK-STUDY PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
Winston-Salem State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-54	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$1,512	<u>Weakness in the Student Financial Aid Application Verification Process</u>  The University did not document that eligibility verification procedures were performed for four students selected for verification by the Department of Education. As a result, we are questioning \$29,576 in federal costs. [CFDA 84.007, \$300; CFDA 84.032, \$19,039; CFDA 84.033, \$1,512; CFDA 84.038, \$2,000; CFDA 84.063, \$6,725]. See finding 08-SA-34 for a description.

**84.038 FEDERAL PERKINS LOAN PROGRAM – FEDERAL CAPITAL CONTRIBUTIONS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Elizabeth City State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-55	Cash <u>Management:</u>  Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-30 for a description.



**84.038 FEDERAL PERKINS LOAN PROGRAM – FEDERAL CAPITAL CONTRIBUTIONS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
University of North Carolina - Pembroke  
For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-56	<u>Cash Management:</u>  Significant Deficiency	<u>Inadequate Reconciliations of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business office and to the funds the University received from the federal government to pay students' financial aid. As a result there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-32 for a description.
08-SA-57	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights to Financial Aid Data</u>  The University has assigned some employees in the financial aid department information system access rights inconsistent with adequate security over financial data. This increased the risk of unauthorized or inappropriate transactions. See finding 08-SA-33 for a description.

**84.038 FEDERAL PERKINS LOAN PROGRAM – FEDERAL CAPITAL CONTRIBUTIONS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
Winston-Salem State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-58	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$2,000	<u>Weakness in the Student Financial Aid Application Verification Process</u>  The University did not document that eligibility verification procedures were performed for four students selected for verification by the Department of Education. As a result, we are questioning \$29,576 in federal costs. [CFDA 84.007, \$300; CFDA 84.032, \$19,039; CFDA 84.033, \$1,512; CFDA 84.038, \$2,000; CFDA 84.063, \$6,725]. See finding 08-SA-34 for a description.

**84.063 FEDERAL PELL GRANT PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Elizabeth City State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-59	Cash <u>Management:</u>  Significant Deficiency	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-30 for a description.</p>
08-SA-60	<u>Eligibility:</u>  Questioned Cost Finding  \$965	<p><u>Ineligible Federal Aid Recipients</u></p> <p>The University disbursed federal financial aid to one student who did not meet eligibility requirements. As a result, we are questioning \$4,461 in financial aid costs. It is likely that questioned costs exceed \$10,000 in the total population. [CFDA 84.063, \$965; CFDA 84.268, \$3,496].</p> <p>We examined a sample of 131 students and found one that did not meet the satisfactory academic progress requirements. The student received \$965 of Pell funds and \$3,496 of Direct Loan funds.</p> <p>Title 34 CFR, Part 668.32 establishes the eligibility requirements for student financial aid. The regulations require that all recipients of federal funds remain in good academic standing, including maintaining a minimum grade point average and satisfactory progress towards their degree.</p> <p><i>Federal Award Information:</i> Award # P063P070321 Award Year July 1, 2007 – June 30, 2008</p> <p><i>Recommendation:</i> The University should have a management review process in place to ensure that students meet all eligibility requirements before federal funds are disbursed.</p> <p><i>Agency Response:</i> We concur with the recommendation and acknowledge the critical need for compliance with federal regulations. This problem occurred as a result of the transition between systems. The student in question had discontinued his academic studies two years earlier in 2005. At the time that the student ceased to pursue his academic studies, he had attempted over 150% of the number of hours required for graduation. Due to the extensive length of time between the student's enrollment in 2007 and his withdrawal from the university in 2005, the student's academic history had not been transferred to the new system, Banner. Federal funds were disbursed in error to the student.</p>

**84.063    FEDERAL PELL GRANT PROGRAM (continued)**

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
Elizabeth City State University  
For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	The Office of Student Financial Aid has modified the SAP procedure. Furthermore, academic histories of all students for the last ten years have been loaded into Banner, the new enterprise system for the University. The Office of the Registrar also maintains the academic history of students that attended the University more than ten years in the past. This will prevent a recurrence of this error.

**84.063 FEDERAL PELL GRANT PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Fayetteville State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-61	Special Tests and Provisions:  Significant Deficiency	<u>Untimely Return of Federal Funds</u>  The University did not return unearned student financial aid funds to the federal government in a timely manner. Title 34 CFR, Part 668.173(b) requires that when a student withdraws from the University, the University must return the amount of federal financial aid that was not earned by the student as soon as possible, but no later than 45 days after the date the University determines that the student withdrew. See finding 08-SA-31 for a description.

**84.063 FEDERAL PELL GRANT PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
 Roanoke-Chowan Community College  
 For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-62	<b>Special Tests and Provisions:</b>  <b>Significant Deficiency</b>	<p><u>Untimely Return of Federal Funds</u></p> <p>The College did not return unearned student financial aid funds to the federal government in a timely manner. Title 34 CFR, Part 668.173(b) requires that when a student withdraws from the College, the College must return the amount of federal financial aid that was not earned by the student as soon as possible, but no later than 45 days after the date the College determines that the student withdrew.</p> <p>We tested seven students who were awarded financial aid and then withdrew from the College. In three cases the College returned the unearned award funds to the federal government nine to 98 days late. In another case, \$924 of unearned award funds have not been returned to the federal government and are over six months late.</p> <p><i>Federal Award Information:</i> Award No. P063P073101 Award year 7/1/2007 - 6/30/3008</p> <p><i>Recommendation:</i> The College should ensure that federal funds that are unearned by students who withdraw from the College are returned to the federal government within the required timeframe.</p> <p><i>Agency Response:</i> Roanoke-Chowan Community College concurs with the audit finding presented. The audit finding for the Return of Title IV was the result of Return of Title IV calculations not being processed and funds not being returned within 45 days of the college becoming aware the students had withdrawn. Calculations were not performed in a timely manner due to miscommunications between the registrar's office and the office of financial aid. The 2007-2008 academic year was R-CCC's first year live on the Datatel computer system. The financial aid office relied 100% on receiving copies of the drop/withdrawal forms to determine applicable return of Title IV candidates. These forms were not forwarded to financial aid; therefore the determination of which students needed Title IV refunds could not be substantiated until the end of the semester when grades were printed. At that point, last dates of attendance as well as other necessary paperwork had to be collected in order to perform and administer the Title IV refund calculations.</p>

**84.063 FEDERAL PELL GRANT PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
 University of North Carolina - Pembroke  
 For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-63	Cash <u>Management:</u>  Significant Deficiency	<u>Inadequate Reconciliations of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business office and to the funds the University received from the federal government to pay students' financial aid. As a result there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-32 for a description.
08-SA-64	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights To Financial Aid Data</u>  The University has assigned some employees in the financial aid department information system access rights inconsistent with adequate security over financial data. This increased the risk of unauthorized or inappropriate transactions. See finding 08-SA-33 for a description.
08-SA-65	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$1,100	<u>Incorrect Federal Aid Awards</u>  The University did not award the correct amount of federal financial aid to three students. As a result, we are questioning \$1,120 in financial aid costs. It is likely that questioned costs exceed \$10,000 in the total population. [CFDA 84.032, \$20; 84.063, \$1,100]. See finding 08-SA-45 for a description.
08-SA-66	<u>Special Tests and Provisions:</u>  Significant Deficiency  Questioned Cost Finding  \$596	<u>Errors in the Return of Federal Funds</u>  The University made errors in calculating the amount of unearned student financial aid due back to the federal government and did not return the funds in a timely manner. Based on the results of our tests, the University returned \$5,630 less than required. It is likely that more than \$10,000 is due back to the federal government from the total population. [CFDA 84.032, \$5,034; CFDA 84.063, \$596]. See finding 08-SA-47 for a description.

**84.063 FEDERAL PELL GRANT PROGRAM****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-67	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding  \$6,725	<u>Weakness in the Student Financial Aid Application Verification Process</u>  The University did not document that eligibility verification procedures were performed for four students selected for verification by the Department of Education. As a result, we are questioning \$29,576 in federal costs. [CFDA 84.007, \$300; CFDA 84.032, \$19,039; CFDA 84.033, \$1,512; CFDA 84.038, \$2,000; CFDA 84.063, \$6,725]. See finding 08-SA-34 for a description.
08-SA-68	<u>Special Tests and Provisions:</u>  Significant Deficiency  Questioned Cost Finding  \$5,715	<u>Student Financial Aid Funds Not Returned to Providers as Required</u>  The University did not properly return student financial aid funds to the federal government or appropriate lenders when due. We identified \$19,418 that was not returned at all and \$4,367 that was returned late. [CFDA 84.007, \$312; CFDA 84.032, \$13,391; CFDA 84.063, \$5,715]. See finding 08-SA-35 for a description.



**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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-69	<p data-bbox="292 573 519 667"><u>Allowable Costs/Cost Principles:</u></p> <p data-bbox="292 678 519 741">Significant Deficiency</p> <p data-bbox="292 751 519 814">Questioned Cost Finding</p> <p data-bbox="292 825 519 867">\$17,706</p>	<p data-bbox="519 573 1472 636"><u>Rehabilitation Services – Vocational Rehabilitation Grants to States Program Claims Were Not Properly Paid</u></p> <p data-bbox="519 667 1472 793">The Department erroneously paid claims in the Rehabilitation Services – Vocational Rehabilitation Grants to States program, resulting in a total net overpayment of \$22,501. Consequently, we are questioning costs for the federal share of the costs in the amount of \$17,706.</p> <p data-bbox="519 825 1472 1066">Both the Division of Vocational Rehabilitation (DVR) and the Division of Services for the Blind (DSB) administer the Rehabilitation Services – Vocational Rehabilitation Grants to States program. An examination of 240 client files identified errors for 33 claims. Examples of the error types noted included using the incorrect methodology or pricing for the claim, keying errors by department personnel, using the incorrect Diagnosis Related Grouping (DRG) or hospital rates for pricing the claim, or claims paid without proper documentation.</p> <p data-bbox="519 1098 1472 1224">In addition, we noted weaknesses in the Department's controls over the development of the Individualized Plan for Employment (IPE). One client's IPE did not include the services that were provided to the client and another client's IPE was not signed.</p> <p data-bbox="519 1255 1472 1381">Department policies require the adherence to Medicaid policies and various medical manuals for the payment of claims. Section 5-3-3 of the DVR internal policies manual requires that services to be provided to reach an employment outcome must be reported on an IPE in the client's case file.</p> <p data-bbox="519 1413 1472 1507"><i>Federal Award Information:</i> This finding affects grants #H126A070049 and #H126A080049 at the Division of Vocational Rehabilitation and grants #H126A070050 and #H126A080050 at the Division of Services for the Blind.</p> <p data-bbox="519 1539 1472 1759"><i>Recommendation:</i> The Department should strengthen internal controls to ensure that all claims are properly documented, processed, and paid. Rate changes should be obtained in a timely manner and properly incorporated into the Divisions' payment procedures. Payment calculations should be updated regularly in accordance with Medicaid payment methodology. The Divisions should perform an analysis to determine the total impact of the errors and require reimbursement from providers for overpayments.</p> <p data-bbox="519 1791 1472 1883"><i>Agency Response:</i> The Department concurs with the finding. An analysis of the errors has been performed to determine the impact to the Department and adjustments have been initiated for all of the items noted by the auditors. In all</p>

## 84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES

(continued)

### III. Federal Award Findings and Questioned Costs

U.S. Department of Education

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>of the cases where an overpayment occurred, the payee has been contacted and a refund has been requested. In addition, all adjustment payments to providers have been made. The deficiencies noted by the auditors are due in part to human error. Continual training, monitoring, and evaluation of staff performance will continue. The Department will continue to strengthen internal controls to ensure that all claims are properly documented, processed, and paid.</p> <p>The Department acknowledges human error in not getting the IPE for the client of the Division of Services for the Blind signed by the consumer. The client will be contacted in order to secure the signature on the plan. This is viewed as an isolated occurrence as the agency's regular Quality Assurance activities have not noted this as an area of deficiency. For one Division of Vocational Rehabilitation client the IPE did not include the services that were provided to the client. The amount paid for services for this client totaled \$450. The federal share of \$354 will be reclassified to State only funds and the services will be added to the IPE.</p> <p>The Division of Vocational Rehabilitation Services will continue to work and foster communication with the Division of Medical Assistance to ensure that all reimbursement rates are received and implemented in a timely manner. The Division is currently investigating an opportunity that would allow it to enter into a contract with First Data Bank. First Data Bank, the vendor that contracts with EDS (Medicaid's fiscal intermediary), supplies the pharmaceutical rate file from which Medicaid claims are priced and paid. The Division will enlist the Division of Information Resources Management to assist in the evaluation of system requirements to allow rates to be uploaded into the existing computer system.</p>
08-SA-70 <u>Eligibility:</u>  Significant Deficiency	<p><u>Deficiencies in the Documentation of Client Eligibility</u></p> <p>There were deficiencies related to the documentation of client eligibility in the Rehabilitation Services – Vocational Rehabilitation Grants to States program. As a result, there is an increased risk of noncompliance related to client eligibility for this federal program.</p> <p>Our examination of 240 client files identified documentation deficiencies in seven case files. Required forms for extending client eligibility were not obtained in a timely manner for five clients. Documentation supporting an</p>

## 84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES

(continued)

### III. Federal Award Findings and Questioned Costs

U.S. Department of Education

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>individual's financial status was missing for two client files. All identified deficiencies occurred at the Division of Vocational Rehabilitation.</p> <p>Title 34 CFR section 361.41 and division policies require that the eligibility extension forms be filed if eligibility cannot be determined within 60 days and that proper documentation be maintained to support the clients' financial status.</p> <p><i>Federal Award Information:</i> This finding affects grants #H126A070049 and #H126A080049 at the Division of Vocational Rehabilitation.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that all applicable eligibility forms are obtained when required and that financial needs forms are completed and documented before cost services are provided in accordance with the requirements specified in federal regulations.</p> <p><i>Agency Response:</i> The Department agrees with the findings regarding eligibility documentation, financial needs testing, lack of adequate documentation, and timeliness of the eligibility determination. The Department is enhancing its monitoring for eligibility determination, providing training on the uses of the error reports that enable managers to monitor cases approaching the 60 day limit and the financial needs test and adding an automated edit and/or reminder in the case management system to ensure accurate completion of the financial needs test form prior to expenditure of funds.</p>
<p>08-SA-71      Equipment and Real Property <u>Management:</u>  Significant Deficiency</p>	<p><u>Control Weaknesses Over Fixed Asset Inventory</u></p> <p>Deficiencies were noted in the Department's control procedures over fixed assets resulting in an increased risk that assets will not be properly maintained or safeguarded.</p> <p>The year-end fixed assets inventory for the Division of Services for the Blind warehouse identified 67 missing assets. Follow-up procedures identified that the warehouse personnel were not completing appropriate documentation to support the missing items or to properly account for those items on the departmental fixed asset listing as maintained by the Department Controller's office.</p>

**84.126 REHABILITATION SERVICES – VOCATIONAL REHABILITATION GRANTS TO STATES**  
(continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Federal guidelines provide that the Department properly account for, safeguard, and maintain fixed asset items acquired with federal funds.</p> <p><i>Federal Award Information:</i> This finding affects grants #H126A070050 and #H126A080050 at the Division of Services for the Blind.</p> <p><i>Recommendation:</i> The Department should enhance its procedures related to the accounting for fixed asset inventory items to ensure that assets are safeguarded and proper documentation should be maintained to support changes to the fixed asset master listing.</p> <p><i>Agency Response:</i> The Department acknowledges weaknesses in control over fixed assets inventory that began with the absence of the staff primarily responsible for this task. Over the past several months, the Department has made a concerted effort to locate and document items on the list of 67 cited by the auditor. As of February 20, 2009 all items except for two have been accounted for and efforts will continue to determine the disposition of those two. The Department recognized the need for and developed a back-up system that can be easily used by others in the absence of the one primarily responsible for this function. In addition, we are enlisting the help of our field staff in keeping track of fixed assets and making them aware of the consequences of not properly documenting equipment moves.</p>

**84.173 SPECIAL EDUCATION – PRESCHOOL GRANTS****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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-72	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<u>Inadequate Subrecipient Monitoring</u>  As reported in the prior audit, the Department did not monitor fiscal matters for subrecipients in the Special Education – Grants to States and Special Education – Preschool Grants programs. This condition continued to exist during a significant part of the current audit period. As a result, there is an increased risk that unallowable costs at the subrecipient level would not have been detected. Subrecipients were awarded \$320 million in federal funds during the fiscal year. See finding 08-SA-37 for a description.

**84.268 FEDERAL DIRECT STUDENT LOANS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Elizabeth City State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-73	Cash <u>Management:</u>  Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-30 for a description.
08-SA-74	<u>Eligibility:</u>  Questioned Cost Finding  \$3,496	<u>Ineligible Federal Aid Recipients</u>  The University disbursed federal financial aid to one student who did not meet eligibility requirements. As a result, we are questioning \$4,461 in financial aid costs. It is likely that questioned costs exceed \$10,000 in the total population. [CFDA 84.063, \$965; CFDA 84.268, \$3,496]. See finding 08-SA-60 for a description.

**84.268 FEDERAL DIRECT STUDENT LOANS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Agricultural and Technical State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-75	<u>Eligibility:</u>  Questioned Cost Finding  \$14,616	<p data-bbox="537 573 854 604"><u>Financial Aid Over-Awards</u></p> <p data-bbox="537 636 1468 699">The University over-awarded financial aid to three students. As a result, we are questioning \$14,616 in awards of Federal Direct Student Loans.</p> <p data-bbox="537 730 1468 846">The over-awards occurred because the University made the awards based on out-of-state residency tuition rates, but the students applied for and were determined eligible for in-state residency status. The awards were not reduced to reflect the lower in-state tuition rates.</p> <p data-bbox="537 888 1468 1192">The errors were noted when we examined the financial aid awards of all students who were also employees of the University and received refunds in excess of \$20,000. Of the seven examined, we found two students who received over-awards. These individuals were student employees and not permanent employees of the University. In addition, while gaining an understanding of the process for changing residency status, we noted another student who was inappropriately awarded and paid financial aid based on out-of-state tuition charges. There was a change in residency status for these students, but the financial aid was not reduced. Internal controls were not in place to detect or prevent these errors.</p> <p data-bbox="537 1234 1468 1297"><i>Federal Award Information:</i> Award number P268K08317. Award year July 1, 2007 - June 30, 2008.</p> <p data-bbox="537 1339 1468 1423"><i>Recommendation:</i> The University should improve procedures to ensure that the Financial Aid Office is notified if residency status is changed and that appropriate revisions are made to the financial aid awards.</p> <p data-bbox="537 1465 1468 1581"><i>Agency Response:</i> We concur. This finding was a result of miscommunication of the change in residency status. The financial aid awarded to these students was subsequently adjusted and the overaward was thus eliminated.</p> <p data-bbox="537 1623 1468 1782">The University has instituted a process whereby the Admissions Office emails the Financial Aid and the Treasurer's Offices of any change in residency status. To supplement this process, a weekly "residency status change" notification report is being developed, and the Treasurer's Office will review all refunds in excess of \$5,000 to ensure there are no inconsistencies.</p>

**84.268 FEDERAL DIRECT STUDENT LOANS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Agricultural and Technical State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-76	<b>Reporting:</b>  Material Weakness  Material Noncompliance	<p><u>Schedule of Expenditures of Federal Awards Contained Misstatements</u></p> <p>The schedule of expenditures of federal awards prepared by the University contained misstatements. Had the schedule not been corrected as a result of our audit adjustments, it could have been misleading to users.</p> <p>The expenditures included on the schedule were overstated by \$59,329,042. This was caused by duplication of Federal Direct Student Loan expenditures in the amount of \$45,591,480 and inclusion of non-federal alternative loans in the amount of \$13,737,562. In addition, expenditures of \$720,993 for the Academic Competitiveness Grant and \$145,276 for the National Smart Grant were not disclosed as components of the Student Financial Aid Cluster, and the Catalog of Federal Domestic Assistance number was omitted for these grants.</p> <p>Controls were not in place to ensure that the schedule was prepared in accordance with federal requirements. OMB Circular A-133 requires that the schedule provide total federal awards expended for each individual federal program and the Catalog of Federal Domestic Assistance number.</p> <p><i>Federal Award Information:</i> Award numbers P268K080317, P375A070317, and P376S070317. Award year July 1, 2007 - June 30, 2008.</p> <p><i>Recommendation:</i> The University should improve review procedures to ensure that the schedule of expenditures of federal awards is accurate and presented correctly. The University should submit a revised schedule to the Office of the State Controller for inclusion in the State's Single Audit Report.</p> <p><i>Agency Response:</i> We concur. The amount for direct loans was broken out by the proper CFDA number, but was also included in the net total for grants without a CFDA number for the Office of Education. The University will institute an independent reconciliation of the schedule with the general ledger to ensure that the report reconciles to the supporting documentation. A revised schedule has been submitted to the Office of the State Controller.</p>



**84.365 ENGLISH LANGUAGE ACQUISITION GRANTS****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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-77	Procurement and Suspension and <u>Debarment:</u>  Material Weakness  Material Noncompliance	<p><u>Failure to Comply With Federal Suspension and Debarment Requirements</u></p> <p>The Department did not ensure that the federal suspension and debarment requirements were met for subrecipients in the English Language Acquisition Grants and the Mathematics and Science Partnerships program. The failure to comply with these requirements heightens the risk that the Department may have contracted with or provided funds to suspended or debarred subrecipients.</p> <p>The Department did not verify that subrecipients were not suspended or debarred for any of the subrecipients for these two federal programs. This verification may be accomplished by checking the Excluded Parties List System maintained by the General Services Administration, collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity. Our review of the Excluded Parties List System revealed that none of the subrecipients tested were debarred. Subrecipients of the English Language Acquisition Grants and the Mathematics and Science Partnerships program received \$12.2 million and \$4.8 million respectively during the fiscal year.</p> <p>Title 34 CFR section 85.300 requires verification for covered transactions to ensure that the recipients of federal funds are not suspended or debarred. All non-procurement transactions (for example, subawards to subrecipients) according to 34 CFR section 85.210 are covered transactions.</p> <p><i>Federal Award Information:</i> This finding impacts the federal grant numbers and years as follows:</p> <ul style="list-style-type: none"> <li>English Language Acquisition Grants: Federal funding periods July 2005 – September 2007 (T365A050033), July 2006 – September 2008 (T365A060033), and July 2007 – September 2009 (T365A070033).</li> <li>Mathematics and Science Partnerships: Federal funding periods July 2005 – September 2006 (S366B050034), July 2006 – September 2007 (S366B060034), and July 2007 – September 2008 (S366B070034).</li> </ul> <p><i>Recommendation:</i> The Department should establish and implement procedures to ensure compliance with federal suspension and debarment requirements.</p> <p><i>Agency Response:</i> The Title III English Language Arts application has been revised to include an assurance from the applicants that they will not do business with a vendor who has been debarred by any Federal agency. The</p>

**84.365 ENGLISH LANGUAGE ACQUISITION GRANTS (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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>Math and Science Partnership request for proposal will also be revised to include the debarment statement. In addition, both program areas are contacting current subrecipients requesting assurances that they will not do business with debarred vendors.</p>
08-SA-78	<p>Subrecipient <u>Monitoring:</u>  Significant Deficiency</p>	<p><u>Failure to Monitor for Federal Level of Effort Requirement</u></p> <p>The Department did not monitor to ensure that subrecipients of the English Language Acquisition Grants comply with the federal level of effort – supplement not supplant requirement. This requirement prevents subrecipients from using federal funds to provide program services that they provided with non-federal sources in the immediate prior years. Without monitoring this federal requirement, the risk increases that subrecipients may have used federal program funds to take the place of funds from other non-federal sources.</p> <p>The Department awarded \$12.2 million in English Language Acquisition Grants funds to subrecipients in fiscal year 2008. Although the Department performed fiscal and performance monitoring, it did not monitor subrecipients for compliance with the supplement not supplant requirement for this program.</p> <p>According to 20 USC section 6825, a subgrantee may only use English Language Acquisition Grants funds to supplement the level of federal, state, and local public funds that would have been expended for programs for limited English proficient children and in no case to replace such funds.</p> <p><i>Federal Award Information:</i> This finding impacts federal funding periods July 2005 – September 2007 (T365A050033), July 2006 – September 2008 (T365A060033), and July 2007 – September 2009 (T365A070033).</p> <p><i>Recommendation:</i> The Department should incorporate monitoring for level of effort - supplement not supplant into its subrecipient monitoring efforts.</p> <p><i>Agency Response:</i> The Title III Monitoring Instrument has been revised to include a test for compliance with the requirement that the subrecipient is using Title III funds to supplement funds already allocated for the program and not to supplant previously allocated funds.</p>

**84.366 MATHEMATICS AND SCIENCE PARTNERSHIPS****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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-79	Procurement and Suspension and <u>Debarment:</u>  Material Weakness  Material Noncompliance	<u>Failure to Comply With Federal Suspension and Debarment Requirements</u>  The Department did not ensure that the federal suspension and debarment requirements were met for subrecipients in the English Language Acquisition Grants and the Mathematics and Science Partnerships program. The failure to comply with these requirements heightens the risk that the Department may have contracted with or provided funds to suspended or debarred subrecipients. See finding 08-SA-77 for a description.
08-SA-80	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<u>Failure to Monitor for the Participation of Private School Children Requirement</u>  The Department did not monitor to ensure that the Local Educational Agencies (LEAs) collaborated with private school officials to ensure their participation in the Mathematics and Science Partnerships and Migrant Education – State Grant Programs. As a result, there is an increased risk that appropriate services would not have been offered. See finding 08-SA-36 for a description.

**84.375 ACADEMIC COMPETITIVENESS GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Elizabeth City State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-81	Cash <u>Management:</u>  Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-30 for a description.

**84.375 ACADEMIC COMPETITIVENESS GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Agricultural and Technical State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-82	<u>Reporting:</u>  Material Weakness  Material Noncompliance	<u>Schedule of Expenditures of Federal Awards Contained Misstatements</u>  The schedule of expenditures of federal awards prepared by the University contained misstatements. Had the schedule not been corrected as a result of our audit adjustments, it could have been misleading to users. See finding 08-SA-76 for a description.

**84.375 ACADEMIC COMPETITIVENESS GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
University of North Carolina - Pembroke  
For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-83	<u>Cash Management:</u>  Significant Deficiency	<u>Inadequate Reconciliations of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business office and to the funds the University received from the federal government to pay students' financial aid. As a result there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-32 for a description.
08-SA-84	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights to Financial Aid Data</u>  The University has assigned some employees in the financial aid department information system access rights inconsistent with adequate security over financial data. This increased the risk of unauthorized or inappropriate transactions. See finding 08-SA-33 for a description.

**84.376 NATIONAL SCIENCE AND MATHEMATICS ACCESS TO RETAIN TALENT (SMART) GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Elizabeth City State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-85	Cash <u>Management:</u>  Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business and finance department or to the funds that the University received from the federal government in order to pay students' financial aid. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-30 for a description.

**84.376 NATIONAL SCIENCE AND MATHEMATICS ACCESS TO RETAIN TALENT (SMART) GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Agricultural and Technical State University

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-86	<u>Reporting:</u>  Material Weakness  Material Noncompliance	<u>Schedule of Expenditures of Federal Awards Contained Misstatements</u>  The schedule of expenditures of federal awards prepared by the University contained misstatements. Had the schedule not been corrected as a result of our audit adjustments, it could have been misleading to users. See finding 08-SA-76 for a description.



**84.376 NATIONAL SCIENCE AND MATHEMATICS ACCESS TO RETAIN TALENT (SMART) GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education  
University of North Carolina - Pembroke  
For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-87	<u>Cash Management:</u>  Significant Deficiency	<u>Inadequate Reconciliations of Student Financial Aid Awards</u>  The University did not reconcile students' financial aid awards calculated by the financial aid department to students' awards paid by the business office and to the funds the University received from the federal government to pay students' financial aid. As a result there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 08-SA-32 for a description.
08-SA-88	<u>Eligibility:</u>  Significant Deficiency	<u>Inappropriate System Access Rights to Financial Aid Data</u>  The University has assigned some employees in the financial aid department information system access rights inconsistent with adequate security over financial data. This increased the risk of unauthorized or inappropriate transactions. See finding 08-SA-33 for a description.

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-89	Allowable Costs/Cost Principles:  Significant Deficiency	<p data-bbox="519 573 1468 636"><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p data-bbox="519 657 1468 814">We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement System (CARS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p data-bbox="519 835 1468 898">CARS processes payments for administrative and service costs for various grants, including TANF, as well as tracks county expenditures by program.</p> <p data-bbox="519 919 1468 1108">Of our sample of 36 identified users, we noted 22 users that did not have authorization documentation on file to support individuals' access to the CARS system and two requests that were not properly certified by the user's security officer. In addition, we determined that periodic reviews of user access for these systems have not been performed as required by statewide and departmental policy.</p> <p data-bbox="519 1129 1468 1276">Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p data-bbox="519 1297 1468 1360"><i>Federal Award Information:</i> This finding affects grants #G0702NCTANF and #G0802NCTANF.</p> <p data-bbox="519 1381 1468 1570"><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its financial computer systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p data-bbox="519 1591 1468 1869"><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The manual clearly outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of State systems users will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>The reports used to validate system access will be modified to also show county users. It will be mandated that the county Security Officer review these reports, available via the NCXPTR system, and take appropriate action. This policy will be added to the Security Manual at the next issuance. The Division is also in the process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff to document and certify that the required periodic review has been conducted according to policy outlined in the Security Manual. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p>
08-SA-90	<p>Cash Management:</p> <p>Significant Deficiency</p>	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department did not have adequate controls in place to ensure that drawdowns for TANF were processed in accordance with state and federal guidelines.</p> <p>The Treasury-State agreement requires that the State request funds such that they are deposited in a state account not more than three days prior to the actual disbursement of those funds. Our review of deposit and disbursement transactions for significant federal grants within the Division of Social Services identified instances where deposited funds were not disbursed in a timely manner. For TANF, those deposits totaled \$29.6 million.</p> <p><i>Federal Award Information:</i> This finding affects grants #G0702NCTANF and #G0802NCTANF.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with state policies and the Treasury-State Agreement.</p> <p><i>Agency Response:</i> The Department concurs in principle with this finding. Adequate controls are in place to ensure compliance with cash management regulations. Federal funds for a particular month must be drawn by the last business day of that month and, due to various timing issues with month-end processing and the releasing of funds, it is not possible to process disbursements to local county entities within the 3-day window. The Department will continue to be cognizant of the Federal requirements for cash disbursements and work within those timeframes. Also, the Department will be seeking guidance from our cognizant Federal agency on a possible waiver/exception due to the conflict between the timing of the drawing of federal funds and the disbursements to local county entities.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-91	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding	<p data-bbox="519 577 1468 640"><u>Deficiencies in County Eligibility Determination Process - Temporary Assistance for Needy Families Program</u></p> <p data-bbox="519 661 1468 787">We identified a number of deficiencies in the county eligibility determination process for participants in the Temporary Assistance for Needy Families (TANF) program. We believe that total questioned costs in the population are likely to exceed \$10,000.</p> <p data-bbox="519 808 1468 913">North Carolina grants TANF funds to the 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.</p> <p data-bbox="519 934 1468 1123">We examined a sample of 125 case files selected from five counties and found eligibility determination deficiencies in 20 cases. Examples of the deficiencies noted included insufficient documentation to support the completion of the online verification process, incorrect budget calculation for the benefit determination, and inadequate documentation to support such items as proof of household composition, kinship verification, or additional income sources.</p> <p data-bbox="519 1144 1468 1291">Oftentimes, caseworkers are involved in completing all aspects of the eligibility determination process without oversight or independent checks of their work. On the other hand, some counties have a quality control function that includes checking case files on a sample basis. This type of independent verification procedure reduces the risk of error in the eligibility determinations.</p> <p data-bbox="519 1312 1468 1375"><i>Federal Award Information:</i> This finding affects grants #G0702NCTANF and #G0802NCTANF.</p> <p data-bbox="519 1396 1468 1564"><i>Recommendation:</i> The Department should enhance its monitoring and training activities for county intake personnel to ensure internal control is in place to ensure proper eligibility determinations for the TANF program. Follow-up procedures should be performed to verify corrective action takes place for the identified cases.</p> <p data-bbox="519 1585 1468 1860"><i>Agency Response:</i> The 20 cases found with deficiencies are currently being reviewed by the Work First Representative (WFR) for the respective counties involved to ensure that corrective action has taken place. WFRs will monitor each internal control for the identified counties to ensure that a process is in place to perform second-party reviews and conduct any identified policy training to prevent future errors. WFRs will test a random sample of case records for all county agencies at each on-site consultation. This will ensure that case records contain verifications needed to determine eligibility and that each case record meets all Work First policy requirements.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-92	<u>Eligibility:</u>  Questioned Cost Finding	<p data-bbox="537 604 1468 667"><u>County Case File Not Located for Temporary Assistance for Needy Families Program</u></p> <p data-bbox="537 699 1468 884">Certified Public Accountants performing the county audits tested 938 case files for the Temporary Assistance for Needy Families (TANF) program and found one deficiency. The case file of one participant could not be located. Without the file, the eligibility of the participant could not be verified. Even though the CPA did not question cost related to this case, we believe that it is likely that questioned costs exceed \$10,000 in the population.</p> <p data-bbox="537 915 1468 978"><i>Federal Award Information:</i> This finding affects grants #G0702NCTANF and #G0802NCTANF.</p> <p data-bbox="537 1010 1468 1094"><i>Recommendation:</i> The auditors recommended that the county implement policies to ensure that documents relating to participant eligibility are maintained.</p> <p data-bbox="537 1125 1468 1188"><i>Agency Response:</i> Following the audit finding from the CPA's county audit, the county developed a corrective action plan that included the following steps:</p> <ol data-bbox="537 1220 1468 1503" style="list-style-type: none"> <li data-bbox="537 1220 1468 1283">1. Complete an inventory of all cases on the active case listing against all the case records the county has.</li> <li data-bbox="537 1314 1468 1346">2. Identify cases where the record cannot be located.</li> <li data-bbox="537 1377 1468 1503">3. Close out all cases in EPICS with missing files to ensure that the client will not be subject to tax intercept as a means to repay the claim. This will ensure that the State does not collect monies from a client when there is not appropriate paperwork to substantiate the claim.</li> </ol> <p data-bbox="537 1535 1468 1803">The County's Work First Representative (WFR) conducted follow-up with county staff to review the implementation of the County's Corrective Action Plan and to determine if subsequent corrective action was effective. An on-site visit was made to the County Department of Social Services on February 3, 2009, and the WFR validated that the process of checking the list of claims against case records in the file room had been completed and proper documentation to substantiate EPICS claims was maintained. The WFR found that corrective actions had been completed and that there were no additional deficiencies.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-93	<u>Eligibility:</u>  Significant Deficiency	<p data-bbox="519 604 1468 638"><u>Inadequate Control Over User Access to Eligibility Computer Systems</u></p> <p data-bbox="519 667 1468 793">We identified deficiencies in the Department's oversight and management of employee access to certain eligibility computer systems. Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p data-bbox="519 823 1468 1096">We found access control deficiencies for the Eligibility Information System (EIS), Enterprise Program Integrity Control System (EPICS), and the Employment Program Information System (EPIS). EIS collects and maintains eligibility information on multiple programs and assists counties with case management. EPICS provides for the reporting of fraud and/or overpayments for significant programs for investigation at the county level. EPIS collects and maintains employment information on Work First recipients used by the counties for case management and by the State for the evaluation and reporting of federally required work participation data.</p> <p data-bbox="519 1125 1468 1369">Separate tests were performed for each system for those users with update access levels. Adequate documentation of the authorization level was not on file for 40 of 40 EIS users, 39 of 40 EPICS users, and 38 of 40 EPIS users. Documentation errors included incomplete or missing requests, requests that were not properly certified by the user's security officer, or user privileges that were not supported by the requests on file. In addition, we determined that periodic reviews of user access for these systems have not been performed as required by statewide and departmental policy.</p> <p data-bbox="519 1398 1468 1545">Maintaining proper access controls over computer systems helps protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p data-bbox="519 1575 1468 1633"><i>Federal Award Information:</i> This finding affects grants #G0702NCTANF and #G0802NCTANF.</p> <p data-bbox="519 1663 1468 1839"><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its eligibility computer systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
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*Agency Response:* The Department of Health and Human Services concurs with the finding. The Divisions of Information Resource Management, Social Services, and Medical Assistance staff are in the process of working with members of county administration offices to ensure individuals with need to access the Eligibility Information System are properly documented according to State and Department standards and policies ensuring that an authorization form is on file, authorization is requested through Customer Service and access is periodically reviewed. The Department will ensure that its staff with access to the Eligibility Information System are properly documented ensuring that an authorization form is on file, authorization is requested through Customer Service and access is periodically reviewed. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs		Findings and Recommendations
08-SA-94	<p>Allowable Costs/Cost Principles:</p> <p>Significant Deficiency</p>	<p><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p>We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement System (CARS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p>CARS processes payments for administrative and service costs for various grants including Child Support Enforcement as well as tracks county expenditures by program.</p> <p>Of our sample of 36 identified users, we noted 22 users that did not have authorization documentation on file to support individuals' access to the CARS system and two requests that were not properly certified by the user's security officer. In addition, it was determined that periodic reviews of user access for these systems have not been performed as required by statewide and departmental policy.</p> <p>Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p><i>Federal Award Information:</i> This finding affects grants #G0704-NC4004 and G0804-NC4004.</p> <p><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its eligibility computer systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The manual outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of State systems users will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as provided by the</p>



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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</p> <p>The reports used to validate system access will be modified to also show county users. It will be mandated that the county Security Officers review these reports, available via the NCXPTR system, and take appropriate action. This policy will be added to the Security Manual at the next issuance. The Division is also in the process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff to document and certify that the required periodic review has been conducted according to policy outlined in the Security Manual. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p>
<p>08-SA-95    Cash               <u>Management:</u>                Significant               Deficiency</p>	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department did not have adequate controls in place to ensure that drawdowns for Child Support Enforcement were processed in accordance with state and federal guidelines.</p> <p>The Treasury-State agreement requires that the State request funds such that they are deposited in a state account not more than three days prior to the actual disbursement of those funds. Our review of deposit and disbursement transactions for significant federal grants within the Division of Social Services identified instances where deposited funds were not disbursed in a timely manner. For Child Support Enforcement, those deposits totaled \$12.4 million.</p> <p><i>Federal Award Information:</i> This finding affects grants #G0704-NC4004 and G0804-NC4004.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with state policies and the Treasury-State Agreement.</p> <p><i>Agency Response:</i> The Department concurs in principle with this finding. Adequate controls are in place to ensure compliance with cash management regulations. Federal funds for a particular month must be drawn by the last business day of that month and, due to various timing issues with month-end processing and the releasing of funds, it is not possible to process disbursements to local county entities within the 3-day window. The Department will continue to be cognizant of the Federal requirements for cash disbursements and work within those timeframes. Also, the Department will be</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>seeking guidance from our cognizant Federal agency on a possible waiver/exception due to the conflict between the timing of the drawing of federal funds and the disbursements to local county entities.</p>
08-SA-96	<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 Department did not take appropriate action in the established time periods for its 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>Weaknesses identified in the Department's system of managing and bringing enforcement actions included (our testwork was performed for all open cases in the data warehouse):</p> <ul style="list-style-type: none"> <li>Federal regulations require the Department to establish paternity and support obligations for all IV-D cases that require this type of action. We found that 41% of open cases were not in compliance with this requirement.</li> <li>Federal regulations require the Department to provide the appropriate child support services needed for interstate cases (cases in which the child and custodial parent live in one state and the responsible relative lives in another state). We found that 28% of open cases were not in compliance with this requirement.</li> </ul> <p>Federal regulations require child support agencies to maintain an effective system of monitoring compliance with support obligations. Regulations require that within 90 days of locating an absent parent, the Department must establish an order for support, establish paternity, or document unsuccessful attempts to achieve the same. Federal regulations also require actions to be taken on interstate cases in specified timeframes, 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>Federal Award Information:</i> This finding affects grants #G0704-NC4004 and G0804-NC4004.</p> <p><i>Recommendation:</i> The Department performs self-assessments to review its compliance with applicable federal guidelines. Management should continue to evaluate and enhance its internal control procedures to ensure compliance with federal child support processing requirements.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> The Department will continue to perform self-assessments monthly to review each local office's compliance with federal guidelines and to identify cases that need specific action. Field staff will continue to review monthly self-assessment reports with local office supervisors and request that appropriate casework be completed. Additionally, field staff will continue to work with each local office to develop annual Corrective Action Plans (CAP) for incentive categories and self-assessment categories in which federal standards were not met. They will monitor the local office CAPs closely and submit quarterly monitoring reports to the Child Support Program Assistant Chief for Local Operations. The Division is in the process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff.</p>
08-SA-97	Special Tests and Provisions:  Significant Deficiency	<p><u>Inadequate Control Over User Access to the Automated Collection Tracking System (ACTS)</u></p> <p>We identified deficiencies in the Department's oversight and management of employee access to the Automated Collection Tracking System (ACTS). Improper access to computer systems can result in both intentional and unintentional security breaches.</p> <p>ACTS provides for child support case initiation, case management, distribution of child support payments, collection of overpayments, and case tracking and enforcement actions.</p> <p>Documentation to support user authorization levels was not available for three of the 40 tested system users. Established procedures for granting access for all users were not being consistently followed and periodic reviews were not being performed to verify proper user authorizations as required by statewide and departmental policy.</p> <p>Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p><i>Federal Award Information:</i> This finding affects grants #G0704-NC4004 and G0804-NC4004.</p> <p><i>Recommendation:</i> The Department should enhance its prescribed procedures for documenting security access privileges for ACTS. Periodic security reviews</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p><i>Agency Response:</i> The Department agrees with the finding. The IRAAF form was submitted June 5, 2008, to the DIRM Help Desk to revoke the RACF ID for the DIRM on-call ID worker. The ID was also deleted from the ACTS worker profile table. Appropriate documentation was secured for the Enforcement Agent on June 5, 2008, and for the Child Support Agent II on June 16, 2008.</p> <p>Child Support Enforcement is following Departmental security policies. A change in the oversight and management of employee access to ACTS was implemented in April 2008. Beginning with the April-June 2008 quarter, a review and certification of ACTS users is required of all ACTS supervisors. The review and certification process is monitored by the Central Office Security Officer. A query report in the Client Services Data Warehouse is used for this purpose. The Security Officer sends an email to the supervisors of all ACTS users approximately two (2) weeks prior to the due date of each quarterly certification. Receipt of the report certifying users is tracked using an Excel spreadsheet. The Security Officer sends a reminder email message to supervisors who do not submit the report within 30 days of the due date. If the report is more than 30 days late, all users reporting to that supervisor are subject to immediate revocation.</p> <p>A new worker profile form is required of all users annually. New forms were secured for all ACTS users in July 2008. The Central Office Security Officer sends an email message to ACTS supervisors approximately two (2) weeks prior to the due date. Receipt of the new forms is tracked using an Excel spreadsheet. The Security Officer sends a reminder email message to supervisors who do not submit the new forms within 30 days of the due date. If new forms are not received within 30 days of the due date, the users are subject to immediate revocation.</p> <p>The Division is in process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff.</p>

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

U.S. Department of Health and Human Services

Office of Information Technology Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-98	Allowable Costs/Cost <u>Principles:</u>  Significant Deficiency	<p data-bbox="519 573 1474 604"><u>Unallowable Costs Transferred to the Computing Services Fund</u></p> <p data-bbox="519 636 1474 846">The Office of Information Technology Services transferred unallowable costs to the Computing Services Fund resulting in noncompliance with federal central service cost guidelines. Enterprise license expense of \$500,000 was transferred from the SAS Licensing Fund to the Computing Services Funds so that the SAS Licensing Fund would not have a negative balance. The cost of the license fees did not benefit the agencies charged for computing services and should not have been transferred to this fund.</p> <p data-bbox="519 888 1474 1014">OMB Circular A-87, Attachment C, G.1 states that each billed central service activity must separately account for all expenses incurred to furnish the service. Also, inclusion of the unallowable cost will affect future rate setting for billed computing services central service costs.</p> <p data-bbox="519 1056 1474 1119"><i>Federal Award Information:</i> This finding affects the Child Support Enforcement program.</p> <p data-bbox="519 1150 1474 1276"><i>Recommendation:</i> The Office of Information Technology should correct the error for future rate setting and incorporate this adjustment in the revised 2008 refund calculation. Management should be reminded of the importance of accurately accounting for costs in each billed service fund.</p> <p data-bbox="519 1308 1474 1465"><i>Agency Response:</i> ITS partially agrees with this finding. A portion of the \$500k transferred from the SAS Licensing Fund to the Computing Services Funds did benefit the agencies charged for computing services. Approximately \$251k of the \$500k was allowable as it supports SAS licenses that are deployed by State Agencies.</p> <p data-bbox="519 1497 1474 1717">ITS has recalculated the refund which created a difference of \$7,645.95 for Computing Services. This difference will be applied to the agencies' subsequent year's refund(s). ITS will more carefully analyze each proposed transfer from a "Billed Service Fund" to determine the correctness of each transfer as an allowable cost, based on the Circular A-87 Guidelines.-87 Guidelines. Additionally, ITS has created distinctive call centers beginning this fiscal year to assist in tracking these expenses.</p> <p data-bbox="519 1749 1474 1896"><i>Auditor Comment:</i> At the time of the audit, ITS did not present documentation regarding the \$251,000. Based on the additional information provided by ITS, this amount was computed by allocating a share of \$600,000 in maintenance fees to the Computer Services Fund. We were unable to substantiate why \$600,000 was used instead of the \$500,000 in question, nor why the costs</p>

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

U.S. Department of Health and Human Services

Office of Information Technology Services

For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	were allocated based on maintenance fees instead of license fees expense. Therefore, we did not modify the \$500,000 unallowable cost issue in this audit finding.

**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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-99	Allowable Costs/Cost Principles:  Significant Deficiency	<p data-bbox="519 573 1474 636"><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p data-bbox="519 667 1474 825">We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement System (CARS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p data-bbox="519 856 1474 951">CARS processes payments for administrative and service costs for various grants, including Low-Income Home Energy Assistance, as well as tracks county expenditures by program.</p> <p data-bbox="519 982 1474 1161">Of our sample of 36 identified users, we noted 22 users that did not have authorization documentation on file to support individuals' access to the CARS system and two requests that were not properly certified by the user's security officer. In addition, it was determined that periodic reviews of user access for these systems have not been performed as required by statewide and departmental policy.</p> <p data-bbox="519 1192 1474 1350">Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p data-bbox="519 1381 1474 1444"><i>Federal Award Information:</i> This finding affects grants #G07B1NCLIEA and #G08B1NCLIEA.</p> <p data-bbox="519 1476 1474 1654"><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its financial computer systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p data-bbox="519 1686 1474 1896"><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The manual clearly outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of State systems users will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as</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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</p> <p>The reports used to validate system access will be modified to also show county users. It will be mandated that the county Security Officer review these reports, available via the NCXPTR system, and take appropriate action. This policy will be added to the Security Manual at the next issuance. The Division is also in the process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff to document and certify that the required periodic review has been conducted according to policy outlined in the Security Manual. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p>
08-SA-100	Cash <u>Management:</u>  Significant Deficiency	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department did not have adequate controls in place to ensure that drawdowns for Low-Income Home Energy Assistance were processed in accordance with state and federal guidelines.</p> <p>Regulation 31 CFR part 205.33 (Subpart B) requires that the State must minimize the time between the drawdown of federal funds and the actual disbursement of those funds for federal purposes. Our review of deposit and disbursement transactions for significant federal grants within the Division of Social Services identified instances where deposited funds were not disbursed in a timely manner. For Low-Income Home Energy Assistance, those deposits totaled \$2.3 million.</p> <p><i>Federal Award Information:</i> This finding affects grants #G07B1NCLIEA and #G08B1NCLIEA.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with state policies and federal regulations.</p> <p><i>Agency Response:</i> The Department concurs in principle with this finding. Adequate controls are in place to ensure compliance with cash management regulations. Federal funds for a particular month must be drawn by the last business day of that month and, due to various timing issues with month-end processing and the releasing of funds, it is not possible to process disbursements to local county entities within the 3-day window. The Department will continue to be cognizant of the Federal requirements for cash</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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	disbursements and work within those timeframes. Also, the Department will be seeking guidance from our cognizant Federal agency on a possible waiver/exception due to the conflict between the timing of the drawing of federal funds and the disbursements to local county entities.

**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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-101	Allowable Costs/Cost <u>Principles:</u>  Significant Deficiency	<p data-bbox="519 573 1476 604"><u>Inadequate Control Over User Access to the Foster Care Financial Systems</u></p> <p data-bbox="519 636 1476 793">We identified deficiencies in the Department's oversight and management of employee access to the Child Placement and Payment System (CPPS) and the Foster Care Facility Licensing System (FCFLS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p data-bbox="519 825 1476 982">The CPPS is used to track children and make payments for services provided by vendors and local county departments of social services. The FCFLS is used to collect information related to the licensing of foster homes, issuance of licenses, and maintaining home/facility information used in the child placement payment process.</p> <p data-bbox="519 1014 1476 1108">One employee was identified as having unnecessary access to change data within the two financial systems without procedures in place to provide review and monitoring of those potential changes.</p> <p data-bbox="519 1140 1476 1297">Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p data-bbox="519 1329 1476 1381"><i>Federal Award Information:</i> This finding affects grants #0701NC1401 and #0101NC1401.</p> <p data-bbox="519 1413 1476 1570"><i>Recommendation:</i> The Department should review its policies and procedures for program changes made to the application software for the foster care financial systems. The CPPS and FCFLS applications should be maintained whereby it is possible to track and monitor changes to the applications software.</p> <p data-bbox="519 1602 1476 1864"><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The manual clearly outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of State systems users will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-102	Allowable Costs/Cost Principles:  Significant Deficiency	<p>The reports used to validate system access will be modified to also show county users. It will be mandated that the county Security Officer review these reports, available via the NCXPTR system, and take appropriate action. This policy will be added to the Security Manual at the next issuance. The Division is also in the process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff to document and certify that the required periodic review has been conducted according to policy outlined in the Security Manual. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p>We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement System (CARS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p>CARS processes payments for administrative and service costs for various grants, including Foster Care – Title IV-E, as well as tracks county expenditures by program.</p> <p>Of our sample of 36 identified users, we noted 22 users that did not have authorization documentation on file to support individuals' access to the CARS system and two requests that were not properly certified by the user's security officer. In addition, it was determined that periodic reviews of user access for these systems have not been performed as required by statewide and departmental policy.</p> <p>Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p><i>Federal Award Information:</i> This finding affects grants #0701NC1401 and #0101NC1401.</p> <p><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its eligibility</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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>computer systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The manual clearly outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of State systems users will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</p> <p>The reports used to validate system access will be modified to also show county users. It will be mandated that the county Security Officer review these reports, available via the NCXPTR system, and take appropriate action. This policy will be added to the Security Manual at the next issuance. The Division is also in the process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff to document and certify that the required periodic review has been conducted according to policy outlined in the Security Manual. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p>
08-SA-103 Cash <u>Management:</u>  Significant Deficiency	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department did not have adequate controls in place to ensure that drawdowns for Foster Care – Title IV-E were processed in accordance with state and federal guidelines.</p> <p>The Treasury-State agreement requires that the State request funds such that they are deposited in a state account not more than three days prior to the actual disbursement of those funds. Our review of deposit and disbursement transactions for significant federal grants within the Division of Social Services identified instances where deposited funds were not disbursed in a timely manner. For Foster Care – Title IV-E, those deposits totaled \$14.3 million.</p> <p><i>Federal Award Information:</i> This finding affects grants #0701NC1401 and #0101NC1401.</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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with state policies and the Treasury-State Agreement.</p> <p><i>Agency Response:</i> The Department concurs in principle with this finding. Adequate controls are in place to ensure compliance with cash management regulations. Federal funds for a particular month must be drawn by the last business day of that month and, due to various timing issues with month-end processing and the releasing of funds, it is not possible to process disbursements to local county entities within the 3-day window. The Department will continue to be cognizant of the Federal requirements for cash disbursements and work within those timeframes. Also, the Department will be seeking guidance from our cognizant Federal agency on a possible waiver/exception due to the conflict between the timing of the drawing of federal funds and the disbursements to local county entities.</p>
08-SA-104 Subrecipient Monitoring:  Significant Deficiency	<p><u>Insufficient Monitoring Efforts for the Foster Care Program</u></p> <p>The Department's monitoring procedures for the Foster Care - Title IV-E program were insufficient to ensure that county staff properly performed eligibility determinations or re-determinations. This increases the risk that Title IV-E reimbursements could be made on behalf of ineligible participants.</p> <p>Deficiencies in the documentation of monitoring activities were noted with eight of our 20 sample counties reviewed. Examples of the deficiencies noted included instances where the monitoring tool was incomplete, the accuracy of the tool was questionable based on additional known information, the licensing information for the facility or institution was inaccurate, or the review period was not in accordance with the monitoring plan requirements. The program compliance monitor failed to accurately complete the monitoring tool in compliance with the Department established monitoring plan.</p> <p>The Department's monitoring plan states that the program compliance monitors are responsible for monitoring Title IV-E eligibility determination and maintenance payment re-determination processes. The plan also defines the monitoring period subject to review.</p> <p><i>Federal Award Information:</i> This finding affects grants #0701NC1401 and #0101NC1401.</p> <p><i>Recommendation:</i> The Department should enhance its monitoring efforts for the Title IV-E eligibility determination and re-determination procedures</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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>performed at the local county level. Monitoring tools should be complete and accurate to support the Department's efforts.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Department has provided the monitors with more staff training and access to The Child Placement and Payment Systems, and the Foster Care Facility Licensing Systems to ensure adequate eligibility determination verification. The Children Program Representatives (CPR's) have implemented a procedure by which each child entering foster care is screened for IV-E eligibility, which should assist in improving eligibility determination for the local counties.</p> <p>Regarding the recommendation that the monitoring tool should be complete and accurate to support monitoring efforts, internal procedures have been revised to require periodic review of the monitoring work papers by the Monitoring Supervisor. In addition to the revised internal procedures, the importance of following established procedures and completing the monitoring tools entirely and accurately was conveyed to staff responsible for the deficiencies in a memorandum dated February 11, 2009.</p>

**93.659 ADOPTION 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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-105	Allowable Costs/Cost Principles:  Significant Deficiency	<p data-bbox="519 573 1474 636"><u>Inadequate Control Over User Access to the Adoption Assistance Financial System</u></p> <p data-bbox="519 657 1474 814">We identified deficiencies in the Department's oversight and management of employee access to the Child Placement and Payment System (CPPS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p data-bbox="519 835 1474 898">The CPPS is used to track children and make payments for services provided by vendors and local county departments of social services.</p> <p data-bbox="519 919 1474 1024">One employee was identified as having unnecessary access to change data within the CPPS financial system without procedures in place to provide review and monitoring of those potential changes.</p> <p data-bbox="519 1045 1474 1203">Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p data-bbox="519 1224 1474 1287"><i>Federal Award Information:</i> This finding affects grants #0701NC1407 and #0801NC1407.</p> <p data-bbox="519 1308 1474 1434"><i>Recommendation:</i> The Department should review its policies and procedures for program changes made to the application software for the adoption assistance financial system. The CPPS application should be maintained whereby it is possible to track and monitor changes to the application software.</p> <p data-bbox="519 1455 1474 1738"><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The manual outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of State systems users will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</p> <p data-bbox="519 1759 1474 1883">The reports used to validate system access will be modified to also show county users. It will be mandated that the county Security Officer review these reports, available via the NCXPTR system, and take appropriate action. This policy will be added to the Security Manual at the next issuance. The Division</p>

**93.659 ADOPTION 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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>is also in the process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff to document and certify that the required periodic review has been conducted according to policy outlined in the Security Manual. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p>
08-SA-106	<p>Allowable Costs/Cost Principles:  Significant Deficiency</p>	<p><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p>We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement System (CARS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p>The CARS processes payments for administrative and service costs for various grants, including Adoption Assistance - Title IV-E, as well as tracks county expenditures by program.</p> <p>Of our sample of 36 identified users, we noted 22 users that did not have authorization documentation on file to support individuals' access to the CARS system and two requests that were not properly certified by the user's security officer. In addition, it was determined that periodic reviews of user access for these systems have not been performed as required by statewide and departmental policy.</p> <p>Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p><i>Federal Award Information:</i> This finding affects grants #0701NC1407 and #0801NC1407.</p> <p><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its eligibility computer systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p>



**93.659 ADOPTION 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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The manual outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of State systems users will be performed two times per year. During these reviews, program management staff will review the current listing of authorized users, as provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</p> <p>The reports used to validate system access will be modified to also show county users. It will be mandated that the county Security Officer review these reports, available via the NCXPTR system, and take appropriate action. This policy will be added to the Security Manual at the next issuance. The Division is also in the process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff to document and certify that the required periodic review has been conducted according to policy outlined in the Security Manual. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p>
08-SA-107 <u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$54,411	<p><u>Deficiencies in County Eligibility Determination Process - Adoption Assistance Program</u></p> <p>Title IV-E Adoption Assistance payments were made to 16 ineligible children resulting in questioned costs of \$54,411 for the fiscal year ended June 30, 2008. In addition, we noted three cases where documentation was incomplete increasing the risk that noncompliance could occur.</p> <p>In North Carolina, each county is responsible for ensuring that only eligible participants are approved for the Adoption Assistance program.</p> <p>We examined a sample of 125 case files selected from five counties and found eligibility determination deficiencies in 19 cases. Examples of the deficiencies noted included the adoption assistance agreement dated after the formal adoption decree, child was actually Title IV-B eligible versus Title IV-E eligible, or the child met only the eligibility requirements for state adoption assistance payments.</p> <p>Federal regulations specify the eligibility requirements related to the timing of the adoption decree and the use of Title IV-E funding.</p>

**93.659 ADOPTION 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

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	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Federal Award Information:</i> This finding affects grants #0701NC1407 and #0801NC1407.</p> <p><i>Recommendation:</i> The Department should enhance its monitoring and training activities for county intake personnel to ensure proper eligibility determination for Title IV-E funding. Follow-up procedures should be performed to verify corrective action takes place for the identified cases.</p> <p><i>Agency Response:</i> The Division has provided IV-E training to Division staff and will provide similar training to the county agencies. Training will include clarification of policy, revised forms, and a model court report. The Division expects training to be an ongoing improvement process. The deficiencies will be forwarded to the Local Business Liaisons for any recoupment and to the Children Program Representatives for the development of the corrective action plans.</p>
08-SA-108	Subrecipient Monitoring:  Significant Deficiency	<p><u>Improvements Needed With Adoption Assistance - Title IV-E Monitoring Efforts</u></p> <p>The Department's monitoring procedures for the Adoption Assistance - Title IV-E program need improvement to provide assurances that benefit payments are not made on behalf of ineligible participants.</p> <p>We identified deficiencies in the documentation of monitoring efforts. For two of our sample eight counties, we noted where planned test cases were replaced without an explanation for the changes. Variances existed between the actual case files documented as tested and those reported in the final monitoring reports. In addition, the Department was not sufficiently tracking its monitoring results to ensure that appropriate corrective action was taking place for identified errors.</p> <p>Monitoring activities provide the Department with reasonable assurance that federal compliance requirements are identified and adhered to by subrecipients and appropriate corrective actions occur.</p> <p><i>Federal Award Information:</i> This finding affects grants #0701NC1407 and #0801NC1407.</p>

**93.659 ADOPTION 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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<i>Recommendation:</i> The Department should enhance its monitoring efforts to ensure adjustments to the planned monitoring activities and follow-up on corrective actions are properly documented.
	<i>Agency Response:</i> The Division has revised its monitoring plan to include a corrective action plan, a payment adjustment referral form, and more guidance on the selection of oversample cases. The monitors will forward monitoring findings to the Local Business Liaisons for the recoupment and the Children Program Representatives for the development of the corrective action plans.

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-109	Allowable Costs/Cost Principles:  Significant Deficiency	<p data-bbox="519 573 1471 636"><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p data-bbox="519 667 1471 825">We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement System (CARS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p data-bbox="519 856 1471 951">CARS processes payments for administrative and service costs for various grants including Social Services Block Grant as well as tracks county expenditures by program.</p> <p data-bbox="519 982 1471 1171">Of our sample of 36 identified users, we noted 22 users that did not have authorization documentation on file to support individuals' access to the CARS system and two requests that were not properly certified by the user's security officer. In addition, it was determined that periodic reviews of user access for these systems have not been performed as required by statewide and departmental policy.</p> <p data-bbox="519 1203 1471 1360">Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p data-bbox="519 1392 1471 1455"><i>Federal Award Information:</i> This finding affects grants #G0701NCSOSR and #G0801NCSOSR.</p> <p data-bbox="519 1486 1471 1675"><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its eligibility computer systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p data-bbox="519 1707 1471 1883"><i>Agency Response:</i> The North Carolina Division of Social Services Information Security Manual Version 1.0 was effective June 1, 2007. The manual clearly outlines the responsibilities for the establishment, modification or termination of the authorization access to the automated systems owned by the Department of Health and Human Services. Security reviews of State systems users will be performed two times per year. During these reviews, program</p>

**93.667 SOCIAL SERVICES BLOCK GRANT (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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>management staff will review the current listing of authorized users, as provided by the Division of Information Resource Management, to ensure access is restricted to employees whose job duties require such access.</p> <p>The reports used to validate system access will be modified to also show county users. It will be mandated that the county Security Officer review these reports, available via the NCXPTR system, and take appropriate action. This policy will be added to the Security Manual at the next issuance. The Division is also in the process of implementing appropriate Security Access Privilege Requirements within the County Self Assessment for county staff to document and certify that the required periodic review has been conducted according to policy outlined in the Security Manual. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p>
<p>08-SA-110 Subrecipient <u>Monitoring:</u></p> <p>Significant Deficiency</p>	<p><u>Deficiencies in the Social Services Block Grant Monitoring Procedures</u></p> <p>We identified deficiencies in the Department's monitoring procedures for the Social Services Block Grant (SSBG) program. As a result, there was an increased risk of noncompliance with federal requirements as payments could be made to ineligible participants.</p> <p>The Division's monitoring activities were not conducted consistently in accordance with the established monitoring plan. We noted instances where the monitoring tool was not completed sufficiently to support compliance with the eligibility requirements for reimbursement from SSBG funds. Errors noted with the monitoring tool included:</p> <ul style="list-style-type: none"> <li>• Insufficient evidence to support the determination that either the parent or child was eligible for Temporary Assistance for Needy Families (TANF) funding, which is a requirement for SSBG funding.</li> <li>• Children incorrectly identified as being placed in a non-licensed foster care facility when documentation indicated that placement was in a licensed facility. A child in a non-licensed facility is not eligible for the TANF transfer to SSBG funds.</li> <li>• Children incorrectly listed as not being Title IV-E eligible when payment information identifying the child as Title IV-E eligible. Children eligible for Title IV-E reimbursement are not eligible for TANF transfer to SSBG funds.</li> <li>• Children were noted as being ineligible during a portion of the review period; however, no error was documented on the final report.</li> </ul>

**93.667 SOCIAL SERVICES BLOCK GRANT** (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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>We also noted that appropriate follow-up procedures were not being performed to ensure that appropriate adjustments were being made to the financial records for identified errors.</p> <p>The guidelines for monitoring activities are established in SSBG regulations as well as the Department's monitoring plan. The plan identifies those monitoring activities to be performed and the necessary documentation standards for adherence to that plan. Monitoring activities include reviewing the eligibility determination process including the child and family income requirements applicable to TANF recipients that are reimbursed from SSBG fund transfers.</p> <p><i>Federal Award Information:</i> This finding affects grants #G0701NCSOSR and #G0801NCSOSR.</p> <p><i>Recommendation:</i> The Department should enhance its monitoring procedures to ensure the appropriate use of SSBG funds, particularly related to transfers of funds from the TANF grant. Additional training would provide guidance to monitors for completion of the monitoring tool to document the procedures performed.</p> <p><i>Agency Response:</i> To enhance the SSBG monitoring procedures, the Division has provided the Child Welfare monitors inquiry access to the State licensing system (FCFLS), the payment system (CPPS), and services information system (SIS). The inquiry access to the systems will allow monitors to verify the source of payment and verify the licensure status to determine eligibility. The SSBG tool is under review for revisions and training is scheduled for March 2009. Follow up procedures now include a payment adjustment referral form and corrective action plan form that have been added to the plan for the Local Business Liaisons and the Children Program Representatives to complete with the county according to the monitoring plan.</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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-111	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding	<p><u>Deficiencies in County Eligibility Determination Process - State Children's Insurance Program</u></p> <p>We identified a number of deficiencies in the county eligibility determination process for participants of the State Children's Insurance Program (NC Health Choice). We believe that total questioned costs in the population are likely to exceed \$10,000.</p> <p>In North Carolina, each county is responsible for ensuring that only eligible participants are approved for NC Health Choice.</p> <p>We examined a sample of 125 case files selected from five local counties and found eligibility determination deficiencies in 12 cases. Examples of the deficiencies noted included insufficient documentation of the individual's financial status, evidence of the completion of the online verification process was missing or not available, and the failure to document the applicant's state residency requirement. We determined that one participant was ineligible for NC Health Choice and should have been determined to be Medicaid eligible.</p> <p>Federal regulations for the State Children's Insurance Program establish income requirements that should be considered when determining eligibility. Other key criteria that are required to be verified in determining NC Health Choice eligibility include North Carolina residency and completion of the on-line verification.</p> <p><i>Federal Award Information:</i> This finding affects grants #05-0705NC5021 and #05-0805NC5021.</p> <p><i>Recommendation:</i> The Department should enhance its monitoring and training activities for county intake personnel to ensure internal control is in place to ensure proper eligibility determinations for NC Health Choice. Follow-up procedures should be performed to verify corrective action takes place for the identified cases.</p> <p><i>Agency Response:</i> The Department concurs with the Finding. Corrective Action will continue to ensure that county intake personnel are adequately trained to prevent ineligible participation in the NC Health Choice program. The documentation will be referred to the Medicaid Program Representatives for the five counties in question to verify corrective action is taken on the questioned cases.</p>

**93.767 STATE CHILDREN'S INSURANCE 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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-112	<u>Eligibility:</u>  Significant Deficiency	<p data-bbox="519 575 1468 604"><u>Inadequate Control Over User Access to the Eligibility Computer System</u></p> <p data-bbox="519 638 1468 764">We identified deficiencies in the Department's oversight and management of employee access to the eligibility computer system. Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p data-bbox="519 793 1468 919">We found access control deficiencies for the Eligibility Information System (EIS). EIS collects and maintains eligibility information on various programs, including the State Children's Insurance Program, and assists counties with case management.</p> <p data-bbox="519 949 1468 1163">In our test of those users with update access levels, we identified that adequate documentation of the authorization level was not on file for 40 of 40 EIS users. Documentation errors included incomplete or missing requests, requests that were not properly certified by the user's security officer, or user privileges that were not supported by the requests on file. In addition, it was determined that periodic reviews of user access for these systems have not been performed as required by statewide and departmental policy.</p> <p data-bbox="519 1192 1468 1344">Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p> <p data-bbox="519 1373 1468 1440"><i>Federal Award Information:</i> This finding affects grants #05-0705NC5021 and #05-0805NC5021.</p> <p data-bbox="519 1470 1468 1654"><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its eligibility computer systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p data-bbox="519 1684 1468 1896"><i>Agency Response:</i> The Department of Health and Human Services concurs with the finding. The Divisions of Information Resource Management, Social Services, and Medical Assistance staff are in the process of working with members of county administration offices to ensure individuals with need to access the Eligibility Information System are properly documented according to State and Department standards and policies, i.e., an authorization form is on file, authorization is requested through Customer Service and access is</p>



**93.767    STATE CHILDREN'S INSURANCE 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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	periodically reviewed. The Department will ensure that its staff with access to the Eligibility Information System are properly documented, i.e., an authorization form is on file, authorization is requested through Customer Service and access is periodically reviewed. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate action documentation will be secured.

**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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-113	Allowable Costs/Cost <u>Principles:</u> Significant Deficiency  Questioned Cost Finding  \$43,531	<u>Incorrect Health Insurance Claims Paid</u>  The private accounting firm engaged to audit health insurance claims paid by the Plan's claims processing contractor noted a number of errors. See finding 08-FS-5 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, 2008

Type of Finding/ Questioned Costs		Findings and Recommendations
08-SA-114	Allowable Costs/Cost Principles:  Significant Deficiency	<p><u>Failure to Terminate User Access for the Medicaid Management Information System and Department Network</u></p> <p>We identified deficiencies in the Department's oversight and management of employee access to the Medicaid Management Information System (MMIS). Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p>MMIS is the claims processing system for the Medicaid program, which also supports coordination of benefits, surveillance and utilization review, federal and management reporting, and case management.</p> <p>We identified one employee as having access to MMIS despite separation from the Department. In addition, eight separated employees' network user accounts within the Division of Medical Assistance had not been disabled. In addition, periodic reviews of MMIS user access have not been performed. Current policy is that upon employee separation, the employee's supervisor is to notify the security administrator and access is to be terminated.</p> <p>Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights and immediate termination of user access upon leaving employment.</p> <p><i>Federal Award Information:</i> This finding affects multiple grants.</p> <p><i>Recommendation:</i> The Department should enhance its procedures for documenting security access privileges for MMIS and the Division of Medical Assistance network. Terminated employees' access rights should be immediately revoked to prevent improper access to Medicaid program data systems and periodic reviews should be performed as to user access.</p> <p><i>Agency Response:</i> The Department agrees that it should enhance its procedures for terminating user access rights when there are changes in employment status. The Department will review its current procedures to validate user access for MMIS and the Division of Medical Assistance network.</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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-115	Allowable Costs/Cost Principles:  Significant Deficiency  Questioned Cost Finding  \$38,047	<p><u>Deficiencies in Medicaid Provider Billing and Payment System</u></p> <p>We examined a sample of 270 Medicaid claims and found 38 erroneous or insufficiently documented payments, resulting in a net overpayment of \$59,294. Consequently, we are questioning \$38,047, which represents the federal share of the overpayments.</p> <p>Examples of the deficiencies noted included insufficient or missing documentation in support of the services rendered, improper coding based on the medical records, services not found to be medically necessary, or the failure to timely recoup charges subject to retroactive rate adjustments. The majority of the errors related to the medical record documentation to support services provided and the charges incurred.</p> <p>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.</p> <p><i>Federal Award Information:</i> This finding affects multiple open grants.</p> <p><i>Recommendation:</i> The Department should continue to enhance its control procedures to ensure the accuracy of the claims payment process. Management should ensure that payment edits and/or audits are working appropriately; that system changes are properly implemented; 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 Department concurs with the finding that 38 of 270 claims contained erroneous or insufficiently documented payments. The Division of Medical Assistance's Program Integrity staff continue to conduct reviews, investigations, and recoups as part of the Division's overall compliance efforts. Corrective action will be taken to address the 38 erroneous or insufficiently documented payments.</p>
08-SA-116	Cash Management:  Significant Deficiency	<p><u>Deficiencies in Cash Management Procedures for the Medicaid Program</u></p> <p>The Department did not draw down Medicaid funds in accordance with state and federal requirements. The Treasury-State agreement requires that the State request funds such that they are deposited in a state account not more than three days prior to the actual disbursement of those funds.</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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Our review of deposit and disbursement transactions for the Medicaid program within the Division of Medical Assistance identified instances where deposited funds were not disbursed in a timely manner, resulting in excessive cash balances. Instances were identified throughout the year with the most significant being \$135 million. Excessive balances may result in an interest liability due to the federal government.</p> <p><i>Federal Award Information:</i> This finding affects multiple open grants.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that drawdowns are made in compliance with state policies and the Treasury-State Agreement.</p> <p><i>Agency Response:</i> The Department concurs that at points in time during a month that the federal cash balances would appear to be over-drawn or under-drawn based on the methodology of using estimates for the draws and the timing of running cost allocation to determine the federal share of expenditures. The drawdown methodology of using estimates and the process for determining the estimates are explained in our agency procedure #GA008 and are also included in the Treasury State Agreement (TSA). We are continuing to monitor federal cash balances as closely as we can. We are also considering approaching EDS, the Medicaid fiscal intermediary, to ask them to change their check write dates next year in order to be able to draw funds based on actual expenditures rather than estimates.</p>
08-SA-117 <u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding	<p><u>Deficiencies In County Eligibility Determination Process - Medicaid Program</u></p> <p>We identified deficiencies in the county eligibility determination process for participants of the Medicaid program. We believe that total questioned costs in the population are likely to exceed \$10,000.</p> <p>In North Carolina, each county is responsible for ensuring that only eligible participants are approved for the Medicaid program. We examined a sample of 125 case files selected from five counties and found eligibility determination deficiencies in 16 cases. Examples of the types of errors noted included insufficient documentation of the applicant's financial status, documentation not available to support the completion of the online verification process, missing applicant transportation forms, or missing documentation to support the applicant's citizenship.</p> <p>Federal regulations for the Medicaid program specify three types of resources that should be considered when determining eligibility – real property, personal property, and liquid assets – that must be verified during the intake process</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

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Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>and compared to established criteria. In addition, several other key criteria such as North Carolina residency and U.S. citizenship also are required to be verified in determining Medicaid eligibility.</p> <p><i>Federal Award Information:</i> This finding affects multiple open grants.</p> <p><i>Recommendation:</i> The Department should enhance its monitoring and training activities for county intake personnel to ensure proper determination for the Medicaid program. Follow-up procedures should be performed to verify corrective action takes place for the identified cases.</p> <p><i>Agency Response:</i> The Department concurs with the finding. Corrective action is being implemented to ensure that county intake personnel are sufficiently trained in order to prevent ineligible provider participation in the Medicaid Program. The documentation for the findings will be referred to the Medicaid Program Representatives for the five counties in question to verify corrective action is taken on the questioned cases.</p>
08-SA-118 <u>Eligibility:</u>  Questioned Cost Finding	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>Certified Public Accountants performing the county audits tested 3,126 case files for Medicaid recipients and found deficiencies in 51 cases. Though no costs were questioned by these auditors, we believe that it is likely that questioned costs exceed \$10,000 in the population. These issues are described below:</p> <ol style="list-style-type: none"> <li>Three case files were not located. The auditor could not verify eligibility due to a lack of supporting documentation. Questioned costs were not determinable by the local auditor.</li> <li>Twenty-five case files did not contain all the required eligibility documentation. These case files were missing items such as case profiles, incomplete application information, and state turnaround documents used to substantiate eligibility.</li> <li>Two case files did not contain evidence that automated matches were performed to determine if there were "hits" for income and resources from other sources.</li> <li>Nineteen cases files did not contain documentation that the "Notice of Rights to Transportation Form" was sent to the applicant.</li> <li>One file was erroneously closed.</li> </ol>

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

U.S. Department of Health and Human Services

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For the Fiscal Year Ended June 30, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>f. The information in one case was not immediately verified after it was transferred in from another county.</p> <p><i>Federal Award Information:</i> This finding impacts multiple open grants.</p> <p><i>Recommendation:</i> The local government auditors recommended that procedures should be in place to ensure that all required information is in the files and the information is complete and accurate. Additional training was recommended along with additional file monitoring to determine that the required documentation is included in the files.</p> <p><i>Agency Response:</i> The Counties concurred with the findings. Corrective action will be implemented through continued monitoring and training. The Division of Medical Assistance Medicaid Program Representatives continue to reinforce the importance that all files contain accurate and appropriate documentation as required. As part of the Department's standard management decision process, each finding will be evaluated and the Counties' corrective action plans will be reviewed and approved.</p>
08-SA-119 <u>Eligibility:</u>	<u>Inadequate Control Over User Access to the Eligibility Computer System</u>
Significant Deficiency	<p>We identified deficiencies in the Department's oversight and management of employee access to the eligibility computer system. Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk.</p> <p>We found access control deficiencies for the Eligibility Information System (EIS). EIS collects and maintains eligibility information on various programs, including the Medicaid program, and assists counties with case management.</p> <p>In our test of those users with update access levels, we identified that adequate documentation of the authorization level was not on file for 40 of 40 EIS users. Documentation errors included incomplete or missing requests, requests that were not properly certified by the user's security officer, or user privileges that were not supported by the requests on file. In addition, it was determined that periodic reviews of user access for these systems have not been performed as required by statewide and departmental policy.</p> <p>Maintaining proper access controls over computer systems helps to protect the confidentiality and integrity of information by preventing alteration, unauthorized use, or loss of data. Statewide information technology standards specify that system access be controlled and prescribe procedures such as documented reviews of users' rights.</p>

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

U.S. Department of Health and Human Services

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Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Federal Award Information:</i> This finding affects multiple grants.</p> <p><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its eligibility computer systems. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and employee user access rights should be systematically evaluated to ensure privileges granted are appropriate for the necessary job requirements.</p> <p><i>Agency Response:</i> The Department of Health and Human Services concurs with the finding. The Divisions of Information Resource Management, Social Services, and Medical Assistance staff are in the process of working with members of county administration offices to ensure individuals with need to access the Eligibility Information System are properly documented according to State and Department standards and policies, i.e., an authorization form is on file, authorization is requested through Customer Service and access is periodically reviewed. The Department will ensure that its staff with access to the Eligibility Information System are properly documented, i.e., an authorization form is on file, authorization is requested through Customer Service and access is periodically reviewed. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate action documentation will be secured.</p>
08-SA-120 Procurement and Suspension and Debarment:  Significant Deficiency	<p><u>Deficiencies in the Medicaid Program Procurement Processes</u></p> <p>We identified deficiencies in the Department's procurement processes for contracted services within the Medicaid program. As a result, there is an increased risk of noncompliance that could result in the disallowance of costs and the payback of federal funds.</p> <p>The Division of Medical Assistance (DMA) procured personal and/or consulting services totaling \$3 million from four temporary employment service agencies without entering into formal contractual agreements. Division officials believe that contractual agreements were not required because the services being provided were considered to be personal services, which met one of the exemptions provided for in the Department of Administration Purchase and Contract guidelines. However, the exemption may not apply when using an employment service rather than hiring an individual directly. Furthermore, entering into a formal contract ensures that there is no misunderstanding about the terms of the agreement.</p> <p>In addition, we reviewed a sample of five current year contractual agreements.</p>



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

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	<p>A control procedure exists to identify the availability of funds for contractual services; however, contract documentation for four of our five sample items indicated that funds were not available and yet the contracts were processed. These same four contracts were missing documentation that evidences the establishment of the contractor in the accounting system for the receipt of payments. Subsequently, budget revisions were prepared to fund the \$268,000 contracted amounts.</p> <p>Per federal guidelines, DMA's procurement of services using federal funds should follow state policies and procedures for procurement with non-federal funds. Departmental policy provides that funds be available to meet contractual obligations.</p> <p><i>Federal Award Information:</i> This finding affects multiple open grants.</p> <p><i>Recommendation:</i> The Department should improve its control procedures for the procurement of contractual services to ensure compliance with applicable state and federal purchasing and contracting requirements. Contracting staff should adhere to controls for determining the availability of funds.</p> <p><i>Agency Response:</i> The Department agrees that it should improve its control procedures for the procurement of contractual services.</p> <p>The Department employs a substantial number of temporary employees. Through the various legislative sessions, the Department has sought permanent employee positions but sufficient positions have not been provided; thus the need for temporary employees. As indicated in the Performance Audit completed by the Office of the State Auditor which was published in January 2009, the Department seeks guidance and would be willing to participate in a work group with the Department of Administration in formulating a standard request for proposal that will become the basis for state-wide temporary staffing contracts. It would be difficult for this task to be accomplished at the Department level and would not ensure the entire State was operating under the same parameters. We agree change is needed in this process and will eagerly implement the process based on state wide guidance being provided.</p> <p>With regard to the finding of no contractual agreement between DMA and a law firm, the Department has identified that the Office of Medicaid Management Information Systems (OMMIS) does have a contract with the law firm in question. This contract is in compliance with the contractual requirements.</p>

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

U.S. Department of Health and Human Services

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	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>The Division of Medical Assistance will be implementing new procedures to ensure the appropriate funding is in place and to ensure documents are in the contract files. The Division has been working with the Department and the Office of State Budget and Management on the issues of funding contracts within the legislative latitude of using all the funding within the Division's budget available to sufficiently fund needed contracts. Also, we will change the process by which the contracts are entered into NCAS so that the Division has this as a part of its process and can ensure the documentation is appropriately in the files.</p>
08-SA-121	<p><b>Special Tests and Provisions:</b></p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Deficiencies In Controls Over the Provider Eligibility Enrollment Process</u></p> <p>The Department failed to acquire and maintain all required information necessary to document the eligibility determination of provider-applicants. This increases the risk that ineligible providers may have been enrolled and participating in the Medicaid program.</p> <p>Our sample of 40 in-state providers identified six providers' files that were missing required documentation or evidence of supervisory approval. Existing providers were not required to periodically re-enroll, thereby providing an opportunity to detect changes in eligibility status. In addition, other than for physicians and practitioners, criminal background checks were not conducted for providers prior to enrollment. The lack of adequate internal control policies and procedures increases the risk that improper payments will be made to ineligible providers or that appropriate action may not be taken by the Division of Medical Assistance to recoup payments made in error.</p> <p>Similar deficiencies have been reported in prior year audits, and the Division of Medical Assistance's Provider Services section has been working to implement changes to bring the system into compliance with the applicable criteria. Provider Services updated several of its enrollment packages to include new enrollment applications that address the disclosure requirements. As part of the development of the new Medicaid Management Information System, providers will be re-enrolled and periodic re-enrollment or re-verification of credentials will be established to detect changes in eligibility status.</p> <p><i>Federal Award Information:</i> This finding affects multiple open grants.</p> <p><i>Recommendation:</i> The Department should continue with its efforts to improve and implement adequate internal controls over the provider enrollment</p>

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

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	<p>process to ensure that only eligible medical providers are allowed participation in the Medicaid program.</p> <p><i>Agency Response:</i> DHHS awarded a contract to Computer Sciences Corporation (CSC) to develop and implement a replacement Medicaid Management Information System (MMIS) in support of healthcare administration for multiple DHHS agencies. Early implementation of provider Enrollment, Verification and Credentialing (EVC) and related activities will be assumed by CSC in late April 2009. The EVC process requires that the fiscal agent perform imaging of all provider documents, contracts, agreements and attachments which are retrievable by State and fiscal agent staff. The fiscal agent will verify and credential all existing providers within the first year and thereafter complete re-credentialing procedures every three (3) years on all providers whose data indicates expiration of any license, accreditation, certification, or other authorizing agencies. At the direction of the State, the fiscal agent will implement suspension or termination action for providers whose licenses have been revoked or suspended by State licensing or accrediting bodies.</p>
<p>08-SA-122    <u>Special Tests and Provisions:</u></p> <p>                    Significant                     Deficiency</p>	<p><u>Long-Term Care Facility Audits Not Completed Timely</u></p> <p>Long-term care facility audits were not completed in the timeframes prescribed by the Medicaid program state plan. As a result, the Department is not in compliance with the state plan and could experience delays in the recoupment of federal funds.</p> <p>Our tests identified that 39 of 486 long-term care facility audits were not completed within the timeframes established by the state plan. The most significant errors were noted with the Intermediate Care Facilities for the Mentally Retarded where 37 of a total of 52 facility audits were deficient. The audit had not been performed timely for 25 facilities, and the Notice of Program Reimbursement (NPR) had not been completed timely for all 37 of those facilities.</p> <p>Per state plan 4.19-D guidelines, cost reports are to be desk audited and NPRs issued in accordance to specifications of the plan. Settlements of those cost reports are also to be completed within established timeframes.</p> <p><i>Federal Award Information:</i> This finding affects multiple open grants.</p> <p><i>Recommendation:</i> The Department should improve its control procedures to ensure all long-term care facilities are audited in compliance with the state plan.</p>

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

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	<p><i>Agency Response:</i> Of 434 nursing facility audits, only two were not completed on time. The Department does not dispute this finding. The delay on ICF-MR audits was a known decision by DMA Management, specifically to preclude double payment or overpayment of the providers. The NC General Assembly authorized an inflationary increase effective 1/1/2007. This increase was divided among multiple provider groups, of which ICF-MRs were one. The decision for which providers received how much of the \$12 million had a retroactive effect, such that claims already paid for dates of service January 1, 2007 through June, 30, 2007 needed to be recouped and repaid. Since ICF-MRs are cost settled, DMA Audit had to wait until this recoup / repay was complete; failing to wait until this recoup repay was complete would result in paying the inflationary increase to ICF-MRs twice - once through the recoup / repay and a second time through cost settlement. Therefore, the delay in audits actually prevented an overpayment to providers.</p>

**93.917 HIV CARE FORMULA GRANTS****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

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	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-123	<u>Eligibility:</u>  Significant Deficiency  Questioned Cost Finding	<p><u>Deficiencies in the Eligibility Determination Process – HIV Care Formula Grants</u></p> <p>We identified deficiencies in the eligibility determination process for participants of the HIV Care Formula Grants program. As a result, there is an increased risk of noncompliance with federal regulations that could result in allowing ineligible applicants to receive benefits. We believe that total questioned costs in the population are likely to exceed \$10,000.</p> <p>While performing data analysis and testing of case files, we identified deficiencies in the eligibility determination process including:</p> <ol style="list-style-type: none"> <li>The Department was able to provide a participation eligibility data file only as of the real-time date, not for the period under review. Errors were noted in correlating the provided data file and the actual data in the online eligibility system.</li> <li>The eligibility determination system does not deny an applicant if the diagnosis is incorrect or the applicant does not meet the state residency requirement, both key parameters for applicant eligibility.</li> <li>A quality control system does not exist to prevent data entry errors. We identified instances where information was either not properly entered into the system or was incorrectly entered into the system.</li> <li>The program manual does not sufficiently address all relevant eligibility determination procedures and requirements.</li> <li>Documentation is not maintained to support financial eligibility. Reliance is placed on interviewers/physicians in the field for ensuring the accuracy of application financial information. The Department verifies Medicaid eligibility for an applicant; however, a review of eligibility for other assistance programs is not performed.</li> <li>Our sample of 40 case files identified deficiencies including: one case file could not be located, one participant's state residency was not verified, seven cases had miskeyed data into the eligibility system, and one participant failed to reapply for the program before the established deadline. It appears that in the latter case, the required reapplication deadline was not enforced for several other participants as well.</li> </ol>

**93.917 HIV CARE FORMULA GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

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Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Federal and state regulations for the HIV program specify eligibility requirements including key criteria such as North Carolina residency and income documentation.</p> <p><i>Federal Award Information:</i> This finding affects grants #2X07HA00051-17 and #2X08HA00051-18.</p> <p><i>Recommendation:</i> The Department should enhance its eligibility determination processes to ensure proper documentation and verification of critical requirements of the HIV program.</p> <p><i>Agency Response:</i> The administrative rules of Chapter 45, Subchapter 45A, do not dictate that eligibility personnel verify and/or obtain documentation of income and/or residency from applicants to the AIDS Drug Assistance Program. However, management meetings within the Department are warranted to determine if federal and/or state regulations serve as controlling law and should supersede administrative rules and/or if any other actions, including revision of administrative rules, may be necessary regarding the reviewer's findings and recommendations. Furthermore, management meetings will be conducted to determine whether there is a need to develop more effective and appropriate administrative procedures and internal controls for all Purchase of Medical Care Services programs, including AIDS Drug Assistance.</p>
<p>08-SA-124 Matching, Level of Effort, Earmarking:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Noncompliance With Maintenance of Effort Requirement for the HIV Care Formula Grants Program</u></p> <p>The Department failed to comply with the maintenance of effort requirement related to the HIV Care Formula Grants program. Federal requirements provide that the State will maintain HIV-related activities at a level that is not less than the level of expenditures for the proceeding one-year period.</p> <p>The Department's calculation of the maintenance of effort requirement is incorrect, as it was based on the state fiscal year instead of the federal fiscal year expended amounts. As such, our recalculations identified a failure to meet the requirement by \$3.6 million.</p> <p><i>Federal Award Information:</i> This finding affects grants #2X07HA00051-17 and #2X08HA00051-18.</p>

**93.917 HIV CARE FORMULA GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

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	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Recommendation:</i> The Department should implement procedures to ensure compliance with the HIV Care Formula Grants program maintenance of effort requirements, including the filing of amended federal reports as necessary.</p> <p><i>Agency Response:</i> The Department has compensating controls in place to track maintenance of effort by both state and federal fiscal years to identify possible shortfalls. We believe these controls are operating effectively to prevent shortfalls.</p> <p>Our accounting records indicate that \$3.6 million less was spent during FFY 2007 than was spent during FFY 2006. However, the Department requested and was given written authorization from HRSA allowing the Department to use liquidations of FFY 2007 obligations paid during the first quarter of FFY 2008 to cover the shortfall. The Department can provide the written authorization and the accounting records to the federal agency, upon request, to support our assertion that the maintenance of effort requirement was met. In addition, the Department spends State funds for HIV-related activities that can be captured in the calculation of maintenance of effort that was not reviewed by the Auditor.</p> <p><i>Auditor Comment:</i> The Department concurs that the accounting records indicate a shortfall of \$3.6 million, which is the basis of the finding. As indicated in finding 08-SA-125, the Department's methodology for tracking state expenditures needs improvement to ensure compliance with both maintenance of effort and matching requirements.</p>
08-SA-125	<p>Matching, Level of Effort, Earmarking:</p> <p>Significant Deficiency</p> <p><u>Reporting:</u></p> <p>Significant Deficiency</p>	<p><u>Deficiencies in the Calculation of the Match Requirement for the HIV Care Formula Grants Program</u></p> <p>We identified deficiencies in the methodology used by the Department in the calculation of the match requirement related to the HIV Care Formula Grants program. As a result, there is an increased risk of noncompliance that could result in the disallowance of costs and the payback of federal funds.</p> <p>The Department identifies its matching state expenditures using one reporting code; however, there are multiple open HIV grants at any one time. State expenditures are grouped and not identified as matching expenditures for any one particular federal fiscal year. Therefore, it is difficult to determine if specific state expenditures have previously been reported as match for other open federal grants. This error directly affects the Department's reporting on the Financial Status Reports (SF-269). We were unable to agree the state match amount reported on the SF-269 to the supporting accounting records.</p>

**93.917 HIV CARE FORMULA GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

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		<p>The state match amount reported on the SF-269 is a calculated amount based on the Department's current methodology.</p> <p>Federal guidelines establish both the state matching requirement and the financial administrative requirements necessary for verifying those reported amounts.</p> <p><i>Federal Award Information:</i> This finding affects grants #2X07HA00051-17 and #2X08HA00051-18.</p> <p><i>Recommendation:</i> The Department should implement procedures to ensure compliance with the HIV Care Formula Grants matching requirements. Amounts reported should be supporting by the accounting records.</p> <p><i>Agency Response:</i> The Department concurs with the finding. Although eligible matching expenditures were incurred during the grant periods open for each federal year, it was not clearly identifiable by budget period in the North Carolina Accounting System (NCAS). The Department will meet to determine the most efficient method for reporting match.</p>
08-SA-126	Period of Availability of Federal Funds:  Material Weakness  Material Noncompliance	<p><u>Noncompliance With Period of Availability Requirements for the HIV Care Formula Grants Program</u></p> <p>The Department failed to comply with the period of availability requirements related to the HIV Care Formula Grants program. Title 42 CFR 92.23(b) requires the liquidation of obligations incurred under an award not later than 90 days after the end of the funding period.</p> <p>The 2006 federal fiscal year (FFY) HIV grant should have been closed as of June 30, 2007. We noted that the Department expended \$1.5 million beyond the 90-day liquidation period for the grant. It appears that the Department was operating under a presumptive 15-month liquidation period due to regulations allowing for the adjustment of the grant final reporting within that same timeframe.</p> <p><i>Federal Award Information:</i> This finding affects grants #2X07HA00051-17 and #2X08HA00051-18.</p> <p><i>Recommendation:</i> The Department should make appropriate adjustments to its accounting records to ensure expenditures are accounted for in the proper period. Federal reporting to the oversight agency should reflect those adjustments.</p>



**93.917 HIV CARE FORMULA GRANTS (continued)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

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	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> The Auditor is correct in the assumption that the Department was operating under a presumptive 15-month liquidation period due to regulations allowing for the adjustment of the grant final reporting within that same timeframe for the FFY 2006 grant mentioned above. The Financial Status Report for FFY 2006 was submitted as "not final" and accepted by the federal agency. The Department no longer operates under that presumption, but has modified its reporting procedures to comply with CFR 92.23 for grants after FFY 2006. This regulation indicates that the Department should request that the deadline for the Financial Status Report be extended.</p>
08-SA-127	Procurement and Suspension and Debarment:  Significant Deficiency	<p><u>Deficiencies in the HIV Care Formula Grants Program Procurement Processes</u></p> <p>We identified deficiencies in the Department's procurement processes for contracted services within the HIV Care Formula Grants program. As a result, there is an increased risk of noncompliance that could result in the disallowance of costs and the payback of federal funds.</p> <p>The Division of Public Health (DPH) procured personal services totaling \$56,000 from two temporary employment service agencies without entering into formal contractual agreements. Contractual agreements did not exist as the services being provided were considered to be personal services, which met one of the exemptions provided for in the Department of Administration Purchase and Contract guidelines. However, the exemption may not apply when using an employment service rather than hiring an individual directly. Furthermore, entering into a formal contract ensures that there is no misunderstanding about the terms of the agreement. In addition, the payments were for two temporary employees whose contracted employment exceeded a period longer than one year.</p> <p>Per federal guidelines, DPH's procurement of services using federal funds should follow the same state policies and procedures for procurement with non-federal funds. The state personnel manual provides that temporary employment be considered a limited term, but in no case shall the temporary employment period exceed twelve consecutive months.</p> <p><i>Federal Award Information:</i> This finding affects grants #2X07HA00051-17 and #2X08HA00051-18.</p> <p><i>Recommendation:</i> The Department should improve its control procedures for the procurement of contractual services to ensure compliance with applicable state and federal purchasing and contracting requirements.</p>

**93.917    HIV CARE FORMULA GRANTS (continued)**

**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

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Type of Finding/ Questioned Costs	Findings and Recommendations
	<i>Agency Response:</i> The Department acknowledges that the employment of the temporary employees in question had exceeded the twelve consecutive month limit and will take action to rectify the situation and prevent recurrence.

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

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08-SA-128	Matching, Level of Effort, <u>Earmarking:</u>  Significant Deficiency	<p><u>Noncompliance With Earmarking Requirements for the Block Grants for Prevention and Treatment of Substance Abuse Program</u></p> <p>The Department did not comply with the primary prevention earmarking requirements related to the Block Grants for Prevention and Treatment of Substance Abuse program. CFR 45 Section 96.124(b)(1) requires the expenditure of not less than 20% of program funds for individuals who do not require treatment from substance abuse.</p> <p>The Department originally reported this noncompliance to its funding agency in June 2008; however, a revised reporting in September 2008 indicated that the earmarking requirement had been met. The revised report included estimated expenditures, particularly personnel costs, that were not supported by sufficient documentation. We were unable to substantiate that the earmarking requirement was met, as actual costs were not determined.</p> <p><i>Federal Award Information:</i> This finding affects grant numbers #06B1NCSAPT-1 and #07B1NCSAPT-07.</p> <p><i>Recommendation:</i> The Department should establish and implement procedures to ensure compliance with the Block Grants for Prevention and Treatment of Substance Abuse program earmarking requirements.</p> <p><i>Agency Response:</i> The Department has initiated corrective measures to monitor service provided activities that will assure proper programmatic and fiscal monitoring of compliance requirements for Substance Abuse Prevention and Treatment Block Grant (SAPTBG) funds. The Department procedures for the earmarking of not less than 20% of the statewide SAPTBG funds will be modified to clearly distinguish activities and/or expenditures provided for prevention and substance abuse services. The contracts for each provider of service will reflect the type of services to be delivered within the State fiscal year.</p>
08-SA-129	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p><u>Monitoring Procedures Need to Be Improved for the Block Grants for Prevention and Treatment of Substance Abuse Program</u></p> <p>We identified deficiencies in the monitoring procedures for the Block Grants for Prevention and Treatment of Substance Abuse program. As a result, there was an increased risk of noncompliance with federal requirements by subrecipients.</p> <p>The Department is responsible for monitoring the Local Management Entities (LMEs) and non-governmental units providing the program services. Our</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

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Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>review of monitoring procedures identified the following deficiencies:</p> <ul style="list-style-type: none"> <li>Monitoring activities had a historical perspective, focused primarily on prior year versus current year grant activities.</li> <li>Monitoring tools used in the annual system review process did not address all critical compliance requirements as identified in the state compliance supplement.</li> <li>Documentation of monitoring activities for submitted financial status reports was not available. Reliance is placed on subrecipients' certification as to the allowability of activities performed and costs incurred for program activities.</li> </ul> <p>Federal and state guidelines require the monitoring of current year subrecipient activities to provide reasonable assurance that subrecipients comply with applicable laws and regulations.</p> <p><i>Federal Award Information:</i> This finding affects grant numbers #06B1NCSAPT-1 and #07B1NCSAPT-07.</p> <p><i>Recommendation:</i> The Department should enhance its procedures to ensure that sufficient documentation is maintained to support its monitoring efforts. Consideration should be given to the development of comprehensive policies that address all aspects of the monitoring efforts, from the initial plan, the expected outcomes, and the directives to be provided through the state compliance supplement.</p> <p><i>Agency Response:</i> The Department understands and supports the important role that monitoring has in program management. The Department has initiated corrective measures to review, monitor and record activities that will assure proper programmatic and fiscal monitoring of compliance requirements for Substance Abuse Prevention and Treatment Block Grant funds.</p>
08-SA-130    Special Tests and Provisions:  Significant Deficiency	<p><u>Monitoring Procedures Failed to Document Compliance With Independent Peer Review Requirement</u></p> <p>The Department has not sufficiently documented its compliance with the independent peer review requirement for the Block Grants for Prevention and Treatment of Substance Abuse program. As a result, there was an increased risk of noncompliance with federal requirements by the Department and its subrecipients.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

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Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Federal guidelines state that independent peer reviews of service providers must be performed to assess the quality, appropriateness, and efficacy of treatment services provided to individuals. At least five percent of the entities providing services in the State shall be reviewed annually and the entities being reviewed must be representative of the entities providing the services.</p> <p>The Department was unable to provide a complete population of entities providing treatment services or a comprehensive listing of treatment services provided under the grant such that we could determine if the independent peer requirement had been met. The Department's current policy is to select one type of treatment program and perform peer reviews of at least five percent of that particular service. There is no summary information, such as an independent peer review plan, that identifies the population of providers to be reviewed, the methodology for their selection, or total providers monitored to meet the percentage requirement.</p> <p><i>Federal Award Information:</i> This finding affects grant numbers #06B1NCSAPT-1 and #07B1NCSAPT-07.</p> <p><i>Recommendation:</i> The Department should take appropriate action to ensure that an overall provider monitoring plan is developed to ensure compliance with the independent peer review requirement.</p> <p><i>Agency Response:</i> The Department implemented corrective measures to develop an enhanced Independent Peer Review Plan. The plan involves developing a process to determine the number and types of representative substance abuse treatment entities to be selected for review. The selection process will incorporate a report developed through the Integrated Payment and Reporting System to obtain a 5% representative sample of service providers of treatment programs. The Department will use this information as a part of the monitoring activities that will assure proper programmatic and fiscal monitoring of compliance requirements for the Substance Abuse Prevention and Treatment Block Grant funds.</p>

**97.004 STATE DOMESTIC PREPAREDNESS EQUIPMENT SUPPORT PROGRAM****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, 2008

Type of Finding/ Questioned Costs		Findings and Recommendations
08-SA-131	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p><u>Subrecipient Monitoring Procedures Not Sufficient</u></p> <p>The Department's subrecipient monitoring of the Homeland Security Cluster did not include procedures to ensure subgrantees were in compliance with the program's procurement and suspension and debarment requirements. As a result, the Department was in noncompliance with the subrecipient monitoring requirement.</p> <p>Under the federal compliance requirements, monitoring procedures should be in place to address all significant laws, regulations, and contract and grant provisions applicable to the program. The Department has monitoring procedures that address the other program requirements, but its procedures were not designed to cover procurement and suspension and debarment requirements.</p> <p><i>Federal Award Information:</i> CFDA 97.004 grant agreement 2004-GE-T4-0014; CFDA 97.067 grant agreements 2005-GE-T5-0051, 2006-GE-T6-0010, and 2007-GE-T7-0048.</p> <p><i>Recommendation:</i> The Department should implement procedures to ensure they monitor subgrantees for all compliance requirements, including the federal procurement and suspension and debarment requirements.</p> <p><i>Agency Response:</i> The Department agrees with this finding. Procedures have been revised to require grants managers to document on each cost report their review of state and federal debarment lists to confirm the eligibility of vendors submitted by sub-grantees.</p>

**97.036 DISASTER GRANTS – PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)****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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-132	Matching, Level of Effort, Earmarking:  Significant Deficiency	<u>Inadequate Access and Program Change Controls for the Public Assistance Management System</u>  The Department of Crime Control and Public Safety does not have adequate controls in place over access and program changes to the public assistance management system. As a result, there is an increased risk of noncompliance from accidental or unauthorized changes being made and not detected. However, no actual noncompliance was noted in our audit. See finding 08-SA-29 for a description.
08-SA-133	Procurement and Suspension and Debarment:  Significant Deficiency  Subrecipient Monitoring:  Significant Deficiency	<u>Inadequate Controls to Ensure Compliance With the Suspension and Debarment Requirement</u>  The Department does not have adequate controls in place to ensure that federal funds are not awarded or disbursed to parties that are debarred or suspended from receiving federal funds. As a result, there is an increased risk that the Department or one of its subgrantees could be in noncompliance with the federal suspension and debarment requirement.  According to the federal program requirements in 44 CFR Part 13, the Department and its subgrantees must not make an award or permit an award to any party which is debarred or suspended from receiving federal funds. We identified the following deficiencies:  <ul style="list-style-type: none"> <li>As part of the grant award process, the Department is to obtain a certification from the subgrantee attesting they are not suspended or debarred from receiving federal funds. In 46% of the grant files we reviewed, the Department did not have the required certification from the subgrantee. However, we did not identify any subgrantees that were suspended or debarred.</li> <li>The Department did not have subrecipient monitoring procedures in place to ensure that subgrantees did not contract with or disburse funds to debarred or suspended parties. As a result, the Department was in noncompliance with subrecipient monitoring requirement.</li> </ul> <i>Federal Award Information:</i> CFDA 97.036 disasters Hurricane Isabel (Disaster #1490), Tropical Storm Frances (Disaster #1546), Hurricane Ivan (Disaster #1553), Hurricane Katrina Evacuation (Disaster #3222), and Hurricane Ophelia (Disaster #1608 and Disaster #3254).

**97.036 DISASTER GRANTS – PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)**  
(continued)

**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, 2008

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Recommendation:</i> The Department should enhance controls over awarding federal funds to ensure compliance with the suspension and debarment requirement. In addition, the Department should implement procedures to ensure that it monitors subgrantees for all compliance requirements, including the federal suspension and debarment requirement.</p> <p><i>Agency Response:</i> The Department agrees with this finding. Procedures have been developed to require each sub-grantee to certify their compliance with suspension and debarment requirements on a standard form that will be maintained in each applicant's folder. Additionally, grants managers will be required to document their review of sub-grantee certifications on each reimbursement approval form to certify that they are monitored and current.</p>



**97.067 HOMELAND SECURITY GRANT PROGRAM****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, 2008

	Type of Finding/ Questioned Costs	Findings and Recommendations
08-SA-134	Subrecipient <u>Monitoring:</u>  Significant Deficiency	<p><u>Subrecipient Monitoring Procedures Not Sufficient</u></p> <p>The Department's subrecipient monitoring of the Homeland Security Cluster did not include procedures to ensure subgrantees were in compliance with the program's procurement and suspension and debarment requirements. As a result, the Department was in noncompliance with the subrecipient monitoring requirement. See finding 08-SA-131 for a description.</p>
08-SA-135	Special Tests <u>and Provisions:</u>  Material Weakness  Material Noncompliance	<p><u>Homeland Security Funds Were Not Obligated Within 60 Days</u></p> <p>The federal funds for the Homeland Security Grant Program were not obligated to subgrantees within the required 60-day timeframe. Under the program's requirements, states must establish a firm and unconditional commitment with a subgrantee within 60 days of the grant award.</p> <p>We identified the following noncompliance in our audit:</p> <ul style="list-style-type: none"> <li>Funds totaling \$10.61 million should have been obligated within 60 days of the grant award date for the State Homeland Security Program. At least \$9.81 million of the funds were not awarded within the 60-day period.</li> <li>Funds totaling \$4.97 million should have been obligated within 60 days of the grant award date for the Urban Areas Security Initiative. None of the funds were awarded within the 60-day period.</li> <li>Funds totaling \$7.58 million should have been obligated within 60 days of the grant award date for the Law Enforcement Terrorism Prevention Program. At least \$4.38 million of the funds were not awarded within the 60-day period.</li> </ul> <p><i>Federal Award Information:</i> CFDA 97.067 grant agreement 2007-GE-T7-0048.</p> <p><i>Recommendation:</i> The Department should enhance internal controls to ensure compliance with the federal guidelines and execute subawards within the federally required timeframe.</p> <p><i>Agency Response:</i> The Department agrees with this finding. We have modified the Homeland Security Grant Program Grant (HSGP) processes and procedures to ensure compliance by executing sub-awards within the federally mandated timeline.</p>

## **Summary of Findings and Questioned Costs**

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

For the Fiscal Year Ended June 30, 2008

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Agriculture:	10.551	08-SA-1	Inadequate Control Over User Access to the Food Stamps Financial and Benefits Systems	\$ -
				-
	10.557	08-SA-2	Inadequate Control Over User Access to the Aid to County Reimbursement System	-
		08-SA-3	Deficiencies in Cash Management Procedures	-
		08-SA-4	Documentation Lacking in County WIC Case Files	-
		08-SA-5	Deficiencies in Federal Financial Reporting	-
		08-SA-6	Monitoring of a Service Organization Needs Improvement	-
		08-SA-7	Deficiencies in the Monitoring Procedures for Predominately WIC Vendors	-
				-
	10.558	08-SA-8	Corrective Action Plans Not Obtained for Subrecipients	-
	10.561	08-SA-9	Improper Access to the County Administration Reimbursement System	-
		08-SA-10	Deficiencies in Cash Management Procedures	-
		08-SA-11	Inadequate Control Over User Access to the Eligibility Computer System	-
	10.664	08-SA-12	Insufficient Documentation For Cooperative Forestry Assistance Program Payments	-
		08-SA-13	Inadequate Supervisory Review of Federal Reports	-
				-
			Total Federal Agency	-
U.S. Department of Housing and Urban Development:	14.871	08-SA-14	Lost Interest Earnings on Program Reserve Funds	-
		08-SA-15	Inadequate Review Procedures and Internal Control Monitoring	-
		08-SA-16	Inappropriate Access to the Voucher Management System	-
		08-SA-17	Lack of Documentation to Support Annual Review of Utility Allowance Schedule	-
			Total Federal Agency	-

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

For the Fiscal Year Ended June 30, 2008

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Labor:	17.207	08-SA-18	Equipment Records Not in Compliance With Federal Requirements	-
		08-SA-19	Federal Debarment Status Verification Not Performed	-
		08-SA-20	Employment Services Program Reports Not Agreed to Underlying Data	-
				-
	17.225	08-SA-21	Unemployment Insurance Program Reports Not Agreed to Underlying Data	-
				-
	17.245	08-SA-22	Inadequate Controls Over Federal Reports in the Trade Adjustment Assistance Program	-
				-
	17.801	08-SA-23	Federal Debarment Status Verification Not Performed	-
		08-SA-24	Employment Services Program Reports Not Agreed to Underlying Data	-
				-
	17.804	08-SA-25	Federal Debarment Status Verification Not Performed	-
		08-SA-26	Employment Services Program Reports Not Agreed to Underlying Data	-
				-
			Total Federal Agency	-
U.S. Department of Transportation:	20.106	08-SA-27	Subrecipient Monitoring Visits Were Not Documented	-
				-
	20.205	08-SA-28	Testing Standards Were Not Met	-
				-
			Total Federal Agency	-
Federal Emergency Management Agency:	83.544	08-SA-29	Inadequate Access and Program Change Controls for the Public Assistance Management System	-
				-
			Total Federal Agency	-

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

For the Fiscal Year Ended June 30, 2008

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Education:	84.007	08-SA-30	Inadequate Reconciliation of Student Financial Aid Awards	-
		08-SA-31	Untimely Return of Federal Funds	-
		08-SA-32	Inadequate Reconciliations of Student Financial Aid Awards	-
		08-SA-33	Inappropriate System Access Rights To Financial Aid Data	-
		08-SA-34	Weakness in the Student Financial Aid Application Verification Process	300
		08-SA-35	Student Financial Aid Funds Not Returned to Providers as Required	312
				<hr/> 612
	84.011	08-SA-36	Failure to Monitor for the Participation of Private School Children Requirement	-
				<hr/> -
	84.027	08-SA-37	Inadequate Subrecipient Monitoring	-
				<hr/> -
	84.032	08-SA-38	Error in Schedule of Expenditures of Federal Awards	-
		08-SA-39	Inadequate Reconciliation of Student Financial Aid Awards	-
		08-SA-40	Federal Loan Funds Not Disbursed Timely	-
		08-SA-41	Untimely Return of Federal Funds	-
		08-SA-42	Untimely Notice to Lender of Changes in Students' Status	-
		08-SA-43	Inadequate Reconciliations of Student Financial Aid Awards	-
		08-SA-44	Inappropriate System Access Rights to Financial Aid Data	-
		08-SA-45	Incorrect Federal Aid Awards	20
		08-SA-46	Untimely Notice to Lender of Changes in Students' Status	-
		08-SA-47	Errors in the Return of Federal Funds	5,034
		08-SA-48	Student Financial Aid Over-Awards and Errors	15,158
		08-SA-49	Weakness in the Student Financial Aid Application Verification Process	19,039
		08-SA-50	Student Financial Aid Funds Not Returned to Providers as Required	13,391
				<hr/> 52,642
	84.033	08-SA-51	Inadequate Reconciliation of Student Financial Aid Awards	-
		08-SA-52	Inadequate Reconciliations of Student Financial Aid Awards	-
		08-SA-53	Inappropriate System Access Rights to Financial Aid Data	-
		08-SA-54	Weakness in the Student Financial Aid Application Verification Process	1,512
				<hr/> 1,512
	84.038	08-SA-55	Inadequate Reconciliation of Student Financial Aid Awards	-
		08-SA-56	Inadequate Reconciliations of Student Financial Aid Awards	-
		08-SA-57	Inappropriate System Access Rights to Financial Aid Data	-
		08-SA-58	Weakness in the Student Financial Aid Application Verification Process	2,000
				<hr/> 2,000

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

For the Fiscal Year Ended June 30, 2008

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Education: (continued)	84.063	08-SA-59	Inadequate Reconciliation of Student Financial Aid Awards	-
		08-SA-60	Ineligible Federal Aid Recipients	965
		08-SA-61	Untimely Return of Federal Funds	-
		08-SA-62	Untimely Return of Federal Funds	-
		08-SA-63	Inadequate Reconciliations of Student Financial Aid Awards	-
		08-SA-64	Inappropriate System Access Rights to Financial Aid Data	-
		08-SA-65	Incorrect Federal Aid Awards	1,100
		08-SA-66	Errors in the Return of Federal Funds	596
		08-SA-67	Weakness in the Student Financial Aid Application Verification Process	6,725
		08-SA-68	Student Financial Aid Funds Not Returned to Providers as Required	5,715
				<hr/> 15,101
	84.126	08-SA-69	Rehabilitation Services – Vocational Rehabilitation Grants to States Program Claims Were Not Properly Paid	17,706
		08-SA-70	Deficiencies in the Documentation of Client Eligibility	-
		08-SA-71	Control Weaknesses Over Fixed Asset Inventory	-
				<hr/> 17,706
	84.173	08-SA-72	Inadequate Subrecipient Monitoring	-
				<hr/> -
	84.268	08-SA-73	Inadequate Reconciliation of Student Financial Aid Awards	-
		08-SA-74	Ineligible Federal Aid Recipients	3,496
		08-SA-75	Financial Aid Over-Awards	14,616
		08-SA-76	Schedule of Expenditures of Federal Awards Contained Misstatements	-
				<hr/> 18,112
	84.365	08-SA-77	Failure to Comply With Federal Suspension and Debarment Requirements	-
		08-SA-78	Failure to Monitor for Federal Level of Effort Requirement	-
				<hr/> -
	84.366	08-SA-79	Failure to Comply With Federal Suspension and Debarment Requirements	-
		08-SA-80	Failure to Monitor for the Participation of Private School Children Requirement	-
				<hr/> -
	84.375	08-SA-81	Inadequate Reconciliation of Student Financial Aid Awards	-
		08-SA-82	Schedule of Expenditures of Federal Awards Contained Misstatements	-
		08-SA-83	Inadequate Reconciliations of Student Financial Aid Awards	-
		08-SA-84	Inappropriate System Access Rights to Financial Aid Data	-
				<hr/> -

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

For the Fiscal Year Ended June 30, 2008

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Education: (continued)	84.376	08-SA-85	Inadequate Reconciliation of Student Financial Aid Awards	-
		08-SA-86	Schedule of Expenditures of Federal Awards Contained Misstatements	-
		08-SA-87	Inadequate Reconciliations of Student Financial Aid Awards	-
		08-SA-88	Inappropriate System Access Rights to Financial Aid Data	-
				-
			Total Federal Agency	107,685
U. S. Department of Health and Human Services:	93.558	08-SA-89	Inadequate Control Over User Access to the County Administration Reimbursement System	-
		08-SA-90	Deficiencies in Cash Management Procedures	-
		08-SA-91	Deficiencies in County Eligibility Determination Process - Temporary Assistance for Needy Families Program	-
		08-SA-92	County Case File Not Located for Temporary Assistance for Needy Families Program	-
		08-SA-93	Inadequate Control Over User Access to Eligibility Computer Systems	-
	93.563	08-SA-94	Inadequate Control Over User Access to the County Administration Reimbursement System	-
		08-SA-95	Deficiencies in Cash Management Procedures	-
		08-SA-96	Appropriate Action Not Taken in Child Support Cases	-
		08-SA-97	Inadequate Control Over User Access to the Automated Collection Tracking System (ACTS)	-
		08-SA-98	Unallowable Costs Transferred to the Computing Services Fund	-
	93.568	08-SA-99	Inadequate Control Over User Access to the County Administration Reimbursement System	-
		08-SA-100	Deficiencies in Cash Management Procedures	-
	93.658	08-SA-101	Inadequate Control Over User Access to the Foster Care Financial Systems	-
		08-SA-102	Inadequate Control Over User Access to the County Administration Reimbursement System	-
		08-SA-103	Deficiencies in Cash Management Procedures	-
		08-SA-104	Insufficient Monitoring Efforts for the Foster Care Program	-

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

For the Fiscal Year Ended June 30, 2008

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Health and Human Services: (continued)	93.659	08-SA-105	Inadequate Control Over User Access to the Adoption Assistance Financial System	-
		08-SA-106	Inadequate Control Over User Access to the County Administration Reimbursement System	-
		08-SA-107	Deficiencies in County Eligibility Determination Process - Adoption Assistance Program	54,411
		08-SA-108	Improvements Needed With Adoption Assistance - Title IV-E Monitoring Efforts	-
				<hr/> 54,411
	93.667	08-SA-109	Inadequate Control Over User Access to the County Administration Reimbursement System	-
		08-SA-110	Deficiencies in the Social Services Block Grant Monitoring Procedures	-
				<hr/> -
	93.767	08-SA-111	Deficiencies in County Eligibility Determination Process - State Children's Insurance Program	-
		08-SA-112	Inadequate Control Over User Access to the Eligibility Computer System	-
		08-SA-113	Incorrect Health Insurance Claims Paid	<hr/> 43,531
				43,531
	93.778	08-SA-114	Failure to Terminate User Access for the Medicaid Management Information System and Department Network	-
		08-SA-115	Deficiencies in Medicaid Provider Billing and Payment System	38,047
		08-SA-116	Deficiencies in Cash Management Procedures for the Medicaid Program	-
		08-SA-117	Deficiencies In County Eligibility Determination Process - Medicaid Program	-
		08-SA-118	Documentation Lacking in County Medicaid Case Files	-
		08-SA-119	Inadequate Control Over User Access to the Eligibility Computer System	-
		08-SA-120	Deficiencies in the Medicaid Program Procurement Processes	-
		08-SA-121	Deficiencies In Controls Over the Provider Eligibility Enrollment Process	-
		08-SA-122	Long-Term Care Facility Audits Not Completed Timely	-
				<hr/> 38,047
	93.917	08-SA-123	Deficiencies In the Eligibility Determination Process – HIV Care Formula Grants	-
		08-SA-124	Noncompliance With Maintenance of Effort Requirement for the HIV Care Formula Grants Program	-
		08-SA-125	Deficiencies in the Calculation of the Match Requirement for the HIV Care Formula Grants Program	-
		08-SA-126	Noncompliance With Period of Availability Requirements for the HIV Care Formula Grants Program	-
		08-SA-127	Deficiencies in the HIV Care Formula Grants Program Procurement Processes	-
				<hr/> -



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

For the Fiscal Year Ended June 30, 2008

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Health and Human Services: (continued)	93.959	08-SA-128	Noncompliance With Earmarking Requirements for the Block Grants for Prevention and Treatment of Substance Abuse Program	-
		08-SA-129	Monitoring Procedures Need to Be Improved for the Block Grants for Prevention and Treatment of Substance Abuse Program	-
		08-SA-130	Monitoring Procedures Failed to Document Compliance With Independent Peer Review Requirement	-
				-
			Total Federal Agency	135,989
U.S. Department of Homeland Security:	97.004	08-SA-131	Subrecipient Monitoring Procedures Not Sufficient	-
				-
	97.036	08-SA-132	Inadequate Access and Program Change Controls for the Public Assistance Management System	-
		08-SA-133	Inadequate Controls to Ensure Compliance With the Suspension and Debarment Requirement	-
				-
	97.067	08-SA-134	Subrecipient Monitoring Procedures Not Sufficient	-
		08-SA-135	Homeland Security Funds Were Not Obligated Within 60 Days	-
				-
			Total Federal Agency	-
Total Questioned Costs				\$ 243,674

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

For the Fiscal Year Ended June 30, 2008

State Agency	Finding	Finding Numbers	Questioned Costs
Administration:	1 Lost Interest Earnings on Program Reserve Funds	08-SA-14	\$ -
	2 Inadequate Review Procedures and Internal Control Monitoring	08-SA-15	-
	3 Inappropriate Access to the Voucher Management System	08-SA-16	-
	4 Lack of Documentation to Support Annual Review of Utility Allowance Schedule	08-SA-17	-
			<u>Total State Agency</u>
			-
Caldwell Community College & Technical Institute:	5 Error in Schedule of Expenditures of Federal Awards	08-SA-38	-
			<u>Total State Agency</u>
			-
Crime Control and Public Safety:	6 Inadequate Access and Program Change Controls for the Public Assistance Management System	08-SA-29, 08-SA-132	-
	7 Subrecipient Monitoring Procedures Not Sufficient	08-SA-131, 08-SA-134	-
	8 Inadequate Controls to Ensure Compliance With the Suspension and Debarment Requirement	08-SA-133	-
	9 Homeland Security Funds Were Not Obligated Within 60 Days	08-SA-135	-
			<u>Total State Agency</u>
			-
Elizabeth City State University:	10 Inadequate Reconciliation of Student Financial Aid Awards	08-SA-30, 08-SA-39, 08-SA-51, 08-SA-55, 08-SA-59, 08-SA-73, 08-SA-81, 08-SA-85	-
	11 Federal Loan Funds Not Disbursed Timely	08-SA-40	-
	12 Ineligible Federal Aid Recipients	08-SA-60, 08-SA-74	965
			<u>3,496</u>
			<u>Total State Agency</u>
			4,461
Employment Security Commission:	13 Equipment Records Not in Compliance With Federal Requirements	08-SA-18	-

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

For the Fiscal Year Ended June 30, 2008

State Agency	Finding	Finding Numbers	Questioned Costs
Employment Security Commission: (continued)	14 Federal Debarment Status Verification Not Performed	08-SA-19, 08-SA-23, 08-SA-25	- - -
	15 Employment Services Program Reports Not Agreed to Underlying Data	08-SA-20, 08-SA-24, 08-SA-26	- - -
	16 Unemployment Insurance Program Reports Not Agreed to Underlying Data	08-SA-21	-
	17 Inadequate Controls Over Federal Reports in the Trade Adjustment Assistance Program	08-SA-22	-
		Total State Agency	-
Environment and Natural Resources:	18 Insufficient Documentation For Cooperative Forestry Assistance Program Payments	08-SA-12	-
	19 Inadequate Supervisory Review of Federal Reports	08-SA-13	-
		Total State Agency	-
Fayetteville State University:	20 Untimely Return of Federal Funds	08-SA-31, 08-SA-41, 08-SA-61	- - -
	21 Untimely Notice to Lender of Changes in Students' Status	08-SA-42	-
		Total State Agency	-
Health and Human Services:	22 Deficiencies in Financial Reporting Process	08-FS-1	-
	23 Inadequate Control Over User Access to the Food Stamps Financial and Benefits Systems	08-SA-1	-
	24 Inadequate Control Over User Access to the Aid to County Reimbursement System	08-SA-2	-
	25 Deficiencies in Cash Management Procedures	08-SA-3	-
	26 Documentation Lacking in County WIC Case Files	08-SA-4	-
	27 Deficiencies in Federal Financial Reporting	08-SA-5	-
	28 Monitoring of a Service Organization Needs Improvement	08-SA-6	-
	29 Deficiencies in the Monitoring Procedures for Predominately WIC Vendors	08-SA-7	-
	30 Corrective Action Plans Not Obtained for Subrecipients	08-SA-8	-
	31 Improper Access to the County Administration Reimbursement System	08-SA-9	-
	32 Deficiencies in Cash Management Procedures	08-SA-10	-
	33 Inadequate Control Over User Access to the Eligibility Computer System	08-SA-11	-
	34 Rehabilitation Services – Vocational Rehabilitation Grants to States Program Claims Were Not Properly Paid	08-SA-69	17,706

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

For the Fiscal Year Ended June 30, 2008

State Agency	Finding	Finding Numbers	Questioned Costs
Health and Human Services: (continued)	35 Deficiencies in the Documentation of Client Eligibility	08-SA-70	-
	36 Control Weaknesses Over Fixed Asset Inventory	08-SA-71	-
	37 Inadequate Control Over User Access to the County Administration Reimbursement System	08-SA-89	-
	38 Deficiencies in Cash Management Procedures	08-SA-90	-
	39 Deficiencies in County Eligibility Determination Process - Temporary Assistance for Needy Families Program	08-SA-91	-
	40 County Case File Not Located for Temporary Assistance for Needy Families Program	08-SA-92	-
	41 Inadequate Control Over User Access to Eligibility Computer Systems	08-SA-93	-
	42 Inadequate Control Over User Access to the County Administration Reimbursement System	08-SA-94	-
	43 Deficiencies in Cash Management Procedures	08-SA-95	-
	44 Appropriate Action Not Taken in Child Support Cases	08-SA-96	-
	45 Inadequate Control Over User Access to the Automated Collection Tracking System (ACTS)	08-SA-97	-
	46 Inadequate Control Over User Access to the County Administration Reimbursement System	08-SA-99	-
	47 Deficiencies in Cash Management Procedures	08-SA-100	-
	48 Inadequate Control Over User Access to the Foster Care Financial Systems	08-SA-101	-
	49 Inadequate Control Over User Access to the County Administration Reimbursement System	08-SA-102	-
	50 Deficiencies in Cash Management Procedures	08-SA-103	-
	51 Insufficient Monitoring Efforts for the Foster Care Program	08-SA-104	-
	52 Inadequate Control Over User Access to the Adoption Assistance Financial System	08-SA-105	-
	53 Inadequate Control Over User Access to the County Administration Reimbursement System	08-SA-106	-
	54 Deficiencies in County Eligibility Determination Process - Adoption Assistance Program	08-SA-107	54,411
	55 Improvements Needed With Adoption Assistance - Title IV-E Monitoring Efforts	08-SA-108	-
	56 Inadequate Control Over User Access to the County Administration Reimbursement System	08-SA-109	-
	57 Deficiencies in the Social Services Block Grant Monitoring Procedures	08-SA-110	-
	58 Deficiencies in County Eligibility Determination Process - State Children's Insurance Program	08-SA-111	-
	59 Inadequate Control Over User Access to the Eligibility Computer System	08-SA-112	-
	60 Failure to Terminate User Access for the Medicaid Management Information System and Department Network	08-SA-114	-
	61 Deficiencies in Medicaid Provider Billing and Payment System	08-SA-115	38,047
	62 Deficiencies in Cash Management Procedures for the Medicaid Program	08-SA-116	-
	63 Deficiencies In County Eligibility Determination Process - Medicaid Program	08-SA-117	-
	64 Documentation Lacking in County Medicaid Case Files	08-SA-118	-
	65 Inadequate Control Over User Access to the Eligibility Computer System	08-SA-119	-

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

For the Fiscal Year Ended June 30, 2008

State Agency	Finding	Finding Numbers	Questioned Costs
Health and Human Services: (continued)	66 Deficiencies in the Medicaid Program Procurement Processes	08-SA-120	-
	67 Deficiencies In Controls Over the Provider Eligibility Enrollment Process	08-SA-121	-
	68 Long-Term Care Facility Audits Not Completed Timely	08-SA-122	-
	69 Deficiencies in the Eligibility Determination Process – HIV Care Formula Grants	08-SA-123	-
	70 Noncompliance With Maintenance of Effort Requirement for the HIV Care Formula Grants Program	08-SA-124	-
	71 Deficiencies in the Calculation of the Match Requirement for the HIV Care Formula Grants Program	08-SA-125	-
	72 Noncompliance With Period of Availability Requirements for the HIV Care Formula Grants Program	08-SA-126	-
	73 Deficiencies in the HIV Care Formula Grants Program Procurement Processes	08-SA-127	-
	74 Noncompliance With Earmarking Requirements for the Block Grants for Prevention and Treatment of Substance Abuse Program	08-SA-128	-
	75 Monitoring Procedures Need to Be Improved for the Block Grants for Prevention and Treatment of Substance Abuse Program	08-SA-129	-
	76 Monitoring Procedures Failed to Document Compliance With Independent Peer Review Requirement	08-SA-130	-
		Total State Agency	<u>110,164</u>
Information Technology Services:	77 Unallowable Costs Transferred to the Computing Services Fund	08-SA-98	-
		Total State Agency	<u>-</u>
N.C. Agricultural and Technical State University:	78 Financial Aid Over-Awards	08-SA-75	14,616
	79 Schedule of Expenditures of Federal Awards Contained Misstatements	08-SA-76, 08-SA-82, 08-SA-86	-
			-
			-
		Total State Agency	<u>14,616</u>
Public Instruction:	80 Failure to Monitor for the Participation of Private School Children Requirement	08-SA-36, 08-SA-80	-
	81 Inadequate Subrecipient Monitoring	08-SA-37, 08-SA-72	-
	82 Failure to Comply With Federal Suspension and Debarment Requirements	08-SA-77, 08-SA-79	-
	83 Failure to Monitor for Federal Level of Effort Requirement	08-SA-78	-
			-
		Total State Agency	<u>-</u>
			-

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

For the Fiscal Year Ended June 30, 2008

State Agency	Finding	Finding Numbers	Questioned Costs
Roanoke-Chowan Community College:	84 Untimely Return of Federal Funds	08-SA-62	-
		Total State Agency	-
State Controller:	85 Payroll Disbursing Accounts Not Reconciled Timely	08-FS-3	-
		Total State Agency	-
Teachers' and State Employees' Comprehensive Major Medical Plan:	86 Deficiencies in Financial Reporting	08-FS-4	-
	87 Incorrect Health Insurance Claims Paid	08-FS-5, 08-SA-113	-
		Total State Agency	43,531
Transportation:	88 Year- End Financial Reporting Process Did Not Identify All Liabilities	08-FS-2	-
	89 Subrecipient Monitoring Visits Were Not Documented	08-SA-27	-
	90 Testing Standards Were Not Met	08-SA-28	-
		Total State Agency	-
University of North Carolina-Pembroke:	91 Inadequate Reconciliations of Student Financial Aid Awards	08-SA-32, 08-SA-43, 08-SA-52, 08-SA-56, 08-SA-63, 08-SA-83, 08-SA-87	- - - - - - -
	92 Inappropriate System Access Rights to Financial Aid Data	08-SA-33, 08-SA-44, 08-SA-53, 08-SA-57, 08-SA-64, 08-SA-84, 08-SA-88	- - - - - - -
	93 Incorrect Federal Aid Awards	08-SA-45, 08-SA-65	20 1,100

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

For the Fiscal Year Ended June 30, 2008

State Agency	Finding	Finding Numbers	Questioned Costs
University of North Carolina-Pembroke: (continued)	94 Untimely Notice to Lender of Changes in Students' Status	08-SA-46	-
	95 Errors in the Return of Federal Funds	08-SA-47,	5,034
		08-SA-66	596
			<u>6,750</u>
Winston-Salem State University:			Total State Agency
			<u>6,750</u>
	96 Weakness in the Student Financial Aid Application Verification Process	08-SA-34,	300
		08-SA-49,	19,039
		08-SA-54,	1,512
		08-SA-58,	2,000
		08-SA-67	6,725
	97 Student Financial Aid Funds Not Returned to Providers as Required	08-SA-35,	312
		08-SA-50,	13,391
		08-SA-68	5,715
	98 Student Financial Aid Over-Awards and Errors	08-SA-48	15,158
			<u>64,152</u>
			Total State Agency
			<u>64,152</u>
Total Questioned Costs			\$ <u><u>243,674</u></u>

## **AUDITEE'S SECTION**



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**Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008**

**Prepared by  
Office of the State Controller**

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2008

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
AGEC	30,184,232	Aging Cluster
CCDF	274,262,419	CCDF Cluster
CDBG	197,671	CDBG-Entitlement and (HUD-Administered) Small Cities Cluster
CHNC	346,041,303	Child Nutrition Cluster
DISI	46,871,532	Disability Insurance/SSI Cluster
EFAC	7,867,263	Emergency Food Assistance Cluster
EMPS	33,306,465	Employment Service Cluster
F&WC	11,334,514	Fish and Wildlife Cluster
FDST	1,129,198,384	Food Stamp Cluster
FEDT	643,215	Federal Transit Cluster
FGSC	723,682	Foster Grandparent/Senior Companion Cluster
HLSC	30,890,947	Homeland Security Cluster
HPCC	858,854,689	Highway Planning and Construction Cluster
HWSC	12,583,248	Highway Safety Cluster
MEDC	6,597,581,998	Medicaid Cluster
NAET	221,592	Native American Employment and Training Cluster
PWED	1,615,928	Public Works and Economic Development Cluster
RD	663,404,622	Research and Development
SFAC	832,240,207	Student Financial Assistance Cluster
SPED	331,369,532	Special Education Cluster
TRIO	19,092,270	TRIO Cluster
TSPC	149,770	Transit Services Programs Cluster
WIAC	91,720,925	WIA Cluster
10	1,576,365	U.S. Department of Agriculture
10.001	20,285	Agricultural Research-Basic and Applied Research
10.025	3,012,308	Plant and Animal Disease, Pest Control, and Animal Care
10.028	75,000	Wildlife Services
10.069	131,020	Conservation Reserve Program
10.153	5,676	Market News
10.156	89,368	Federal-State Marketing Improvement Program
10.162	14,864	Inspection Grading and Standardization
10.163	47,116	Market Protection and Promotion
10.168	15,415	Farmers' Market Promotion Program
10.200	89	Grants for Agricultural Research, Special Research Grants
10.203	296,027	Payments to Agricultural Experiment Stations Under the Hatch Act
10.205	18,379	Payments to 1890 Land-Grant Colleges and Tuskegee University
10.206	2,225,641	Grants for Agricultural Research-Competitive Research Grants
10.210	221,544	Food and Agricultural Sciences National Needs Graduate Fellowship Grants
10.215	4,362	Sustainable Agriculture Research and Education
10.216	340,775	1890 Institution Capacity Building Grants
10.217	118,579	Higher Education Challenge Grants
10.250	422,760	Agricultural and Rural Economic Research
10.308	46,393	Resident Instruction Grants for Insular Area Activities
10.352	20,367	Value-Added Producer Grants
10.435	154,293	State Mediation Grants
10.441	21,213	Technical and Supervisory Assistance Grants
10.443	95,469	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers
10.475	3,313,221	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
10.500	19,083,328	Cooperative Extension Service
10.550	35,430,606	Food Donation
10.557	167,605,444	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	78,413,385	Child and Adult Care Food Program
10.560	6,869,289	State Administrative Expenses for Child Nutrition
10.565	344,997	Commodity Supplemental Food Program
10.567	292,963	Food Distribution Program on Indian Reservations
10.572	260,348	WIC Farmers' Market Nutrition Program (FMNP)
10.576	35,328	Senior Farmers Market Nutrition Program
10.579	21,456	Child Nutrition Discretionary Grants Limited Availability
10.582	914,414	Fresh Fruit and Vegetable Program
10.604	2,793	Technical Assistance for Specialty Crops Program

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2008

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
10.605	84,043	Quality Samples Program
10.652	1,011,656	Forestry Research
10.664	4,778,062	Cooperative Forestry Assistance
10.672	1,583	Rural Development, Forestry, and Communities
10.676	9,359	Forest Legacy Program
10.677	182,583	Forest Land Enhancement Program
10.678	20,692	Forest Stewardship Program
10.680	729,719	Forest Health Protection
10.766	150,000	Community Facilities Loans and Grants
10.912	360,468	Environmental Quality Incentives Program
11	261,969	U.S. Department of Commerce
11.112	183,122	Market Development Cooperator Program
11.303	338,988	Economic Development-Technical Assistance
11.400	844,223	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)
11.431	631	Climate and Atmospheric Research
11.433	47,671	Marine Fisheries Initiative
11.440	58,384	Environmental Sciences, Applications, Data, and Education
11.450	143,884	Automated Flood Warning Systems (AFWS)
11.452	1,192	Unallied Industry Projects
11.467	1,999	Meteorologic and Hydrologic Modernization Development
11.469	22,569	Congressionally Identified Awards and Projects
11.472	50,000	Unallied Science Program
11.473	39,756	Coastal Services Center
11.477	273,621	Fisheries Disaster Relief
11.478	52,265	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program
11.550	214,828	Public Telecommunications Facilities Planning and Construction
11.609	52,554	Measurement and Engineering Research and Standards
11.611	2,205,861	Manufacturing Extension Partnership
12	1,728,626	U.S. Department of Defense
12.002	442,418	Procurement Technical Assistance For Business Firms
12.300	2,476,417	Basic and Applied Scientific Research
12.400	10,019,457	Military Construction, National Guard
12.401	12,184,512	National Guard Military Operations and Maintenance (O&M) Projects
12.404	2,404,166	National Guard Civilian Youth Opportunities
12.420	417,970	Military Medical Research and Development
12.431	1,343,302	Basic Scientific Research
12.610	136	Community Economic Adjustment Planning Assistance for Joint Land Use Studies
12.800	24,896	Air Force Defense Research Sciences Program
12.901	100,018	Mathematical Sciences Grants Program
12.902	49,592	Information Security Grant Program
12.910	61,548	Research and Technology Development
14	161,886	U.S. Department of Housing and Urban Development
14.169	91,751	Housing Counseling Assistance Program
14.171	81,219	Manufactured Home Construction and Safety Standards
14.228	43,188,254	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
14.231	2,452,478	Emergency Shelter Grants Program
14.237	62,433	Historically Black Colleges and Universities Program
14.241	2,199,282	Housing Opportunities for Persons with AIDS
14.246	15,080	Community Development Block Grants/Brownfields Economic Development Initiative
14.401	352,483	Fair Housing Assistance Program-State and Local
14.408	43,847	Fair Housing Initiatives Program
14.511	-7,246	Community Outreach Partnership Center Program
14.512	33,198	Community Development Work-Study Program
14.520	148,873	Historically Black Colleges and Universities Program
14.871	3,384,264	Section 8 Housing Choice Vouchers
14.900	534,031	Lead-Based Paint Hazard Control in Privately-Owned Housing
15	480,831	U.S. Department of the Interior
15.608	11,007	Fish and Wildlife Management Assistance

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2008

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
15.614	1,205,579	Coastal Wetlands Planning, Protection and Restoration Act
15.615	307,943	Cooperative Endangered Species Conservation Fund
15.616	27	Clean Vessel Act
15.622	370,068	Sportfishing and Boating Safety Act
15.623	78,000	North American Wetlands Conservation Fund
15.630	45,000	Coastal Program
15.631	26,000	Partners for Fish and Wildlife
15.632	66,354	Conservation Grants Private Stewardship for Imperiled Species
15.633	99,283	Landowner Incentive Program
15.634	1,813,650	State Wildlife Grants
15.637	22,409	Migratory Bird Joint Ventures
15.650	8,278	Research Grants (Generic)
15.805	56,117	Assistance to State Water Resources Research Institutes
15.807	31,205	Earthquake Hazards Reduction Program
15.808	15,092	U.S. Geological Survey-Research and Data Collection
15.810	8,270	National Cooperative Geologic Mapping Program
15.904	718,348	Historic Preservation Fund Grants-In-Aid
15.916	2,914,037	Outdoor Recreation-Acquisition, Development and Planning
15.928	435,500	Civil War Battlefield Land Acquisition Grants
16	1,498	U.S. Department of Justice
16.202	7,579	Prisoner Reentry Initiative Demonstration (Offender Reentry)
16.220	257,587	Law Enforcement Assistance-Narcotics and Dangerous Drugs-Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances
16.307	1,440,444	Combined DNA Index System
16.523	1,146,377	Juvenile Accountability Block Grants
16.540	1,539,192	Juvenile Justice and Delinquency Prevention-Allocation to States
16.541	58,692	Part E-Developing, Testing and Demonstrating Promising New Programs
16.543	169,769	Missing Children's Assistance
16.548	72,188	Title V-Delinquency Prevention Program
16.550	125,318	State Justice Statistics Program for Statistical Analysis Centers
16.554	170,424	National Criminal History Improvement Program (NCHIP)
16.560	256,375	National Institute of Justice Research, Evaluation, and Development Project Grants
16.572	9,568,319	State Criminal Alien Assistance Program
16.575	10,347,482	Crime Victim Assistance
16.576	515,915	Crime Victim Compensation
16.579	784,019	Edward Byrne Memorial Formula Grant Program
16.580	338,983	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program
16.585	460,387	Drug Court Discretionary Grant Program
16.586	4,089,449	Violent Offender Incarceration and Truth in Sentencing Incentive Grants
16.588	3,372,101	Violence Against Women Formula Grants
16.589	375,814	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Grant Program
16.590	197,491	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
16.593	44,135	Residential Substance Abuse Treatment for State Prisoners
16.595	165,702	Community Capacity Development Office
16.601	348,061	Corrections-Training and Staff Development
16.607	32,081	Bulletproof Vest Partnership Program
16.609	445,939	Community Prosecution and Project Safe Neighborhoods
16.710	337,703	Public Safety Partnership and Community Policing Grants
16.712	212,812	Police Corps
16.727	374,114	Enforcing Underage Drinking Laws Program
16.738	6,238,116	Edward Byrne Memorial Justice Assistance Grant Program
16.740	67,893	Statewide Automated Victim Information Notification (SAVIN) Program
16.744	808,286	Anti-Gang Initiative
17	136,635	U.S. Department of Labor
17.002	1,932,761	Labor Force Statistics
17.005	131,681	Compensation and Working Conditions
17.225	1,144,547,773	Unemployment Insurance
17.235	2,360,292	Senior Community Service Employment Program
17.245	17,352,471	Trade Adjustment Assistance
17.249	265	Employment Services and Job Training Pilots-Demonstrations and Research

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2008

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
17.250	149,604	Job Training Partnership Act
17.261	3,055,807	WIA Pilots, Demonstrations, and Research Projects
17.267	32,475	Incentive Grants-WIA Section 503
17.269	2,486	Community Based Job Training Grants
17.503	5,281,373	Occupational Safety and Health-State Program
17.504	1,373,255	Consultation Agreements
17.600	144,273	Mine Health and Safety Grants
17.807	79,192	Transition Assistance Program
19.408	103,590	Educational Exchange-Teachers from Secondary and Postsecondary Levels and School Administrators
20	652,585	U.S. Department of Transportation
20.106	18,335,819	Airport Improvement Program
20.200	92,714	Highway Research and Development Program
20.218	7,444,316	National Motor Carrier Safety
20.219	971,892	Recreational Trails Program
20.232	28,540	Commercial Driver License State Programs
20.235	57,674	Commercial Motor Vehicle Operator Training Grants
20.312	595,892	High Speed Ground Transportation-Next Generation High Speed Rail Program
20.505	1,273,690	Federal Transit-Metropolitan Planning Grants
20.509	17,842,604	Formula Grants for Other Than Urbanized Areas
20.514	57,688	Public Transportation Research
20.700	171,333	Pipeline Safety Program Base Grants
20.701	10,584	University Transportation Centers Program
20.703	218,838	Interagency Hazardous Materials Public Sector Training and Planning Grants
23.001	6,499	Appalachian Regional Development (See Individual Appalachian Programs)
23.002	159,950	Appalachian Area Development
23.011	600,518	Appalachian Research, Technical Assistance, and Demonstration Projects
27.011	114,451	Intergovernmental Personnel Act (IPA) Mobility Program
30	22,041	Equal Employment Opportunity Commission
39.003	621,839	Donation of Federal Surplus Personal Property
42	486,146	Library of Congress
42.001	900	Books for the Blind and Physically Handicapped
43	361,385	National Aeronautics and Space Administration
43.001	32,807	Aerospace Education Services Program
43.002	17,199	Technology Transfer
45	9,921	National Foundation on the Arts and the Humanities
45.007	818,025	Promotion of the Arts-State and Regional Program
45.024	59,787	Promotion of the Arts-Grants to Organizations and Individuals
45.149	3,228	Promotion of the Humanities-Division of Preservation and Access
45.160	95,422	Promotion of the Humanities-Fellowships and Stipends
45.162	4	Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development
45.163	79,313	Promotion of the Humanities-Professional Development
45.164	947	Promotion of the Humanities-Public Programs
45.169	18,096	Promotion of the Humanities-Office of Digital Humanities
45.301	1,685	Museums for America
45.310	4,431,855	Grants to States
45.313	249,000	Laura Bush 21st Century Librarian Program
47	157,382	National Science Foundation
47.041	1,181,224	Engineering Grants
47.049	993,650	Mathematical and Physical Sciences
47.050	520,417	Geosciences
47.070	1,428,766	Computer and Information Science and Engineering
47.074	1,498,441	Biological Sciences
47.075	505,680	Social, Behavioral, and Economic Sciences
47.076	9,165,272	Education and Human Resources
47.078	308,082	Polar Programs
47.079	65,028	International Science and Engineering (OISE)
47.080	295,178	Office of Cyberinfrastructure
59	2,357,936	Small Business Administration
59.037	674,082	Small Business Development Centers
64.124	364,982	All-Volunteer Force Educational Assistance

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2008

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
66	10,245	Environmental Protection Agency
66.034	170,218	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act
66.202	926,693	Congressionally Mandated Projects
66.432	3,118,163	State Public Water System Supervision
66.433	80,665	State Underground Water Source Protection
66.436	8,028	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements- Section 104(b)(3) of the Clean Water Act
66.454	211,133	Water Quality Management Planning
66.456	614,962	National Estuary Program
66.458	35,957,080	Capitalization Grants for Clean Water State Revolving Funds
66.460	6,998,588	Nonpoint Source Implementation Grants
66.468	45,745,921	Capitalization Grants for Drinking Water State Revolving Funds
66.471	323,387	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs
66.472	240,388	Beach Monitoring and Notification Program Implementation Grants
66.474	183,772	Water Protection Grants to the States
66.479	317,099	Wetland Program Grants-State/Tribal Environmental Outcome Wetland Demonstration Program
66.500	871,462	Environmental Protection-Consolidated Research
66.509	98,072	Science To Achieve Results (STAR) Research Program
66.510	3,470	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development
66.511	26,199	Office of Research and Development Consolidated Research/Training
66.514	17,474	Science To Achieve Results (STAR) Fellowship Program
66.516	96,116	P3 Award: National Student Design Competition for Sustainability
66.600	128,856	Environmental Protection Consolidated Grants-Program Support
66.607	29,952	Training and Fellowships for the Environmental Protection Agency
66.608	25,529	Environmental Information Exchange Network Grant Program and Related Assistance
66.701	79,336	Toxic Substances Compliance Monitoring Cooperative Agreements
66.707	421,997	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals
66.714	50,308	Pesticide Environmental Stewardship Regional Grants
66.716	21,018	Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach
66.801	2,331,188	Hazardous Waste Management State Program Support
66.802	1,792,153	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements
66.804	274,709	State and Tribal Underground Storage Tanks Program
66.805	2,157,225	Leaking Underground Storage Tank Trust Fund Program
66.808	93,547	Solid Waste Management Assistance Grants
66.814	55,735	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements
66.951	4,354	Environmental Education Grants
77	51,069	Nuclear Regulatory Commission
81	987,559	U.S. Department of Energy
81.041	4,281,493	State Energy Program
81.042	5,053,626	Weatherization Assistance for Low-Income Persons
81.049	642,560	Office of Science Financial Assistance Program
81.089	131,214	Fossil Energy Research and Development
81.117	2,637	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance
81.119	579,934	State Energy Program Special Projects
83.544	50,930	Public Assistance Grants
83.548	1,719,787	Hazard Mitigation Grant
84	9,769,387	U.S. Department of Education
84.002	15,816,105	Adult Education-Basic Grants to States
84.003	23,930	Bilingual Education
84.010	304,786,819	Title I Grants to Local Educational Agencies
84.011	5,466,414	Migrant Education-State Grant Program
84.013	861,966	Title I Program for Neglected and Delinquent Children
84.015	103,796	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program
84.016	97,812	Undergraduate International Studies and Foreign Language Programs
84.017	86,365	International Research and Studies
84.019	42,197	Overseas Programs-Faculty Research Abroad

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2008

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
84.021	35,111	Overseas Programs-Group Projects Abroad
84.029	-354	Special Education-Personnel Development and Parent Training
84.031	23,322,821	Higher Education-Institutional Aid
84.037	40,382	Perkins Loan Cancellations
84.048	35,459,905	Career and Technical Education-Basic Grants to States
84.051	44,255	Career and Technical Education-National Programs
84.116	540,494	Fund for the Improvement of Postsecondary Education
84.120	369,911	Minority Science and Engineering Improvement
84.126	90,626,854	Rehabilitation Services-Vocational Rehabilitation Grants to States
84.129	270,140	Rehabilitation Long-Term Training
84.133	46,900	National Institute on Disability and Rehabilitation Research
84.141	317,570	Migrant Education-High School Equivalency Program
84.153	44,681	Business and International Education Projects
84.161	312,617	Rehabilitation Services-Client Assistance Program
84.169	183,953	Independent Living-State Grants
84.170	27,098	Javits Fellowships
84.177	705,224	Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind
84.181	12,545,407	Special Education-Grants for Infants and Families
84.184	128,841	Safe and Drug-Free Schools and Communities-National Programs
84.185	1,016,750	Byrd Honors Scholarships
84.186	8,345,881	Safe and Drug-Free Schools and Communities-State Grants
84.187	722,004	Supported Employment Services for Individuals with Significant Disabilities
84.191	4,979	Adult Education-National Leadership Activities
84.195	82	Bilingual Education-Professional Development
84.196	1,505,020	Education for Homeless Children and Youth
84.200	665,298	Graduate Assistance in Areas of National Need
84.206	386,877	Javits Gifted and Talented Students Education Grant Program
84.213	2,139,296	Even Start-State Educational Agencies
84.214	393,555	Even Start-Migrant Education
84.215	317,769	Fund for the Improvement of Education
84.224	600,080	Assistive Technology
84.240	23,063	Program of Protection and Advocacy of Individual Rights
84.243	3,123,817	Tech-Prep Education
84.265	255,182	Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training
84.271	2,477	Faculty Development Fellowship
84.282	1,860,605	Charter Schools
84.287	15,796,207	Twenty-First Century Community Learning Centers
84.293	116,358	Foreign Language Assistance
84.298	3,065,210	State Grants for Innovative Programs
84.299	248,388	Indian Education-Special Programs
84.305	495,927	Education Research, Development and Dissemination
84.310	19,432	Parental Information and Resource Centers
84.315	218,594	Capacity Building for Traditionally Underserved Populations
84.318	8,685,736	Education Technology State Grants
84.323	1,088,801	Special Education-State Personnel Development
84.324	1,179,479	Research in Special Education
84.325	3,351,475	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities
84.326	1,417,613	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities
84.330	561,328	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)
84.331	875,967	Grants to States for Incarcerated Youth Offenders
84.332	2,178,051	Comprehensive School Reform Demonstration
84.334	6,301,449	Gaining Early Awareness and Readiness for Undergraduate Programs
84.335	76,646	Child Care Access Means Parents in School
84.342	7,610	Preparing Tomorrow's Teachers to Use Technology
84.343	1,686	Assistive Technology-State Grants for Protection and Advocacy
84.346	106,165	Vocational Education-Occupational and Employment Information State Grants
84.349	50,951	Early Childhood Educator Professional Development
84.350	1,054,237	Transition to Teaching



STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2008

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
84.357	28,679,197	Reading First State Grants
84.358	5,059,383	Rural Education
84.365	12,735,502	English Language Acquisition Grants
84.366	5,112,792	Mathematics and Science Partnerships
84.367	63,825,763	Improving Teacher Quality State Grants
84.368	372,836	Grants for Enhanced Assessment Instruments
84.369	10,777,462	Grants for State Assessments and Related Activities
84.377	177,943	School Improvement Grants
84.928	61,960	National Writing Project
89.003	94,513	National Historical Publications and Records Grants
90.401	8,875,571	Help America Vote Act Requirements Payments
93	322,320	U.S. Department of Health and Human Services
93.003	11,610,688	Public Health and Social Services Emergency Fund
93.004	12,989	Cooperative Agreements to Improve the Health Status of Minority Populations
93.006	136,552	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program
93.009	187,313	Compassion Capital Fund
93.041	154,436	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation
93.042	394,113	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals
93.043	603,618	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services
93.048	480,603	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects
93.051	370,947	Alzheimer's Disease Demonstration Grants to States
93.052	4,351,975	National Family Caregiver Support, Title III, Part E
93.061	89,024	Innovations in Applied Public Health Research
93.069	15,484,672	Public Health Emergency Preparedness
93.086	561,550	Healthy Marriage Promotion and Responsible Fatherhood Grants
93.087	214,444	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse
93.103	1,770	Food and Drug Administration-Research
93.110	798,459	Maternal and Child Health Federal Consolidated Programs
93.113	35,384	Environmental Health
93.115	42,877	Biometry and Risk Estimation-Health Risks from Environmental Exposures
93.116	2,029,797	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.121	16,209	Oral Diseases and Disorders Research
93.124	50,150	Nurse Anesthetist Traineeships
93.127	131,677	Emergency Medical Services for Children
93.130	122,276	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices
93.136	1,741,584	Injury Prevention and Control Research and State and Community Based Programs
93.138	84,654	Protection and Advocacy for Individuals with Mental Illness
93.150	906,096	Projects for Assistance in Transition from Homelessness (PATH)
93.153	665,505	Coordinated Services and Access to Research for Women, Infants, Children, and Youth
93.161	33	Health Program for Toxic Substances and Disease Registry
93.173	61,867	Research Related to Deafness and Communication Disorders
93.178	17,856	Nursing Workforce Diversity
93.191	130,375	Allied Health Special Projects
93.197	520,718	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children
93.204	72,596	Surveillance of Hazardous Substance Emergency Events
93.206	64,636	Human Health Studies-Applied Research and Development
93.213	10,053	Research and Training in Complementary and Alternative Medicine
93.217	7,924,500	Family Planning-Services
93.224	1,551,816	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)
93.226	-153	Research on Healthcare Costs, Quality and Outcomes
93.234	83,790	Traumatic Brain Injury State Demonstration Grant Program
93.235	1,129,158	Abstinence Education Program
93.236	81,680	Grants for Dental Public Health Residency Training
93.240	203,153	State Capacity Building

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2008

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
93.241	420,317	State Rural Hospital Flexibility Program
93.242	844,427	Mental Health Research Grants
93.243	2,443,805	Substance Abuse and Mental Health Services-Projects of Regional and National Significance
93.247	999,212	Advanced Education Nursing Grant Program
93.251	195,019	Universal Newborn Hearing Screening
93.260	456,857	Family Planning-Personnel Training
93.262	18,424	Occupational Safety and Health Program
93.265	179,150	Comprehensive Geriatric Education Program (CGEP)
93.268	108,318,473	Immunization Grants
93.273	302,911	Alcohol Research Programs
93.277	115,927	Career Development Awards
93.279	798,206	Drug Abuse and Addiction Research Programs
93.281	233,599	Mental Health Research Career/Scientist Development Awards
93.282	29,602	Mental Health National Research Service Awards for Research Training
93.283	19,201,747	Centers for Disease Control and Prevention-Investigations and Technical Assistance
93.286	90,826	Discovery and Applied Research for Technological Innovations to Improve Human Health
93.293	547,846	Improving Health and Educational Outcomes of Young People
93.301	201,374	Small Rural Hospital Improvement Grant Program
93.307	1,735,194	Minority Health and Health Disparities Research
93.358	306,249	Advanced Education Nursing Traineeships
93.359	45,786	Nurse Education, Practice and Retention Grants
93.361	145,682	Nursing Research
93.365	35,207	Sickle Cell Treatment Demonstration Program
93.375	327,880	Minority Biomedical Research Support
93.390	55,970	Academic Research Enhancement Award
93.393	240,999	Cancer Cause and Prevention Research
93.395	8,988	Cancer Treatment Research
93.397	43,320	Cancer Centers Support Grants
93.398	212,331	Cancer Research Manpower
93.556	11,446,874	Promoting Safe and Stable Families
93.558	239,930,005	Temporary Assistance for Needy Families
93.560	-114,808	Family Support Payments to States-Assistance Payments
93.563	84,362,808	Child Support Enforcement
93.566	3,339,101	Refugee and Entrant Assistance-State Administered Programs
93.568	51,054,238	Low-Income Home Energy Assistance
93.569	15,265,728	Community Services Block Grant
93.571	28,696	Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs
93.576	371,667	Refugee and Entrant Assistance-Discretionary Grants
93.584	633,041	Refugee and Entrant Assistance-Targeted Assistance Grants
93.586	868,199	State Court Improvement Program
93.590	999,336	Community-Based Child Abuse Prevention Grants
93.597	231,754	Grants to States for Access and Visitation Programs
93.599	848,533	Chafee Education and Training Vouchers Program (ETV)
93.600	82,199	Head Start
93.617	186,444	Voting Access for Individuals with Disabilities-Grants to States
93.618	4	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems
93.630	2,990,077	Developmental Disabilities Basic Support and Advocacy Grants
93.643	324,871	Children's Justice Grants to States
93.645	7,801,382	Child Welfare Services-State Grants
93.652	13,044	Adoption Opportunities
93.658	79,297,099	Foster Care-Title IV-E
93.659	33,207,744	Adoption Assistance
93.667	64,375,124	Social Services Block Grant
93.669	658,129	Child Abuse and Neglect State Grants
93.670	420,520	Child Abuse and Neglect Discretionary Activities
93.671	2,032,519	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes
93.674	2,513,974	Chafee Foster Care Independence Program
93.767	186,248,041	State Children's Insurance Program

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2008

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
93.768	440,166	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities
93.773	6,839,473	Medicare-Hospital Insurance
93.779	2,030,121	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations
93.780	244,552	Grants to States for Operation of Qualified High-Risk Pools
93.786	-1,285	State Pharmaceutical Assistance Programs
93.822	45,112	Health Careers Opportunity Program
93.838	245,071	Lung Diseases Research
93.846	677,216	Arthritis, Musculoskeletal and Skin Diseases Research
93.847	213,718	Diabetes, Endocrinology and Metabolism Research
93.848	635,580	Digestive Diseases and Nutrition Research
93.849	13,123	Kidney Diseases, Urology and Hematology Research
93.853	468,243	Extramural Research Programs in the Neurosciences and Neurological Disorders
93.855	312,347	Allergy, Immunology and Transplantation Research
93.856	65,827	Microbiology and Infectious Diseases Research
93.859	2,093,666	Biomedical Research and Research Training
93.864	-160	Population Research
93.865	916,105	Child Health and Human Development Extramural Research
93.866	16,986	Aging Research
93.867	20,431	Vision Research
93.879	10,469	Medical Library Assistance
93.880	13	Minority Access to Research Careers
93.884	190,661	Grants for Training in Primary Care Medicine and Dentistry
93.910	214,445	Family and Community Violence Prevention Program
93.913	107,885	Grants to States for Operation of Offices of Rural Health
93.917	36,521,247	HIV Care Formula Grants
93.918	382,435	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease
93.926	2,759,039	Healthy Start Initiative
93.928	62,430	Special Projects of National Significance
93.940	4,537,196	HIV Prevention Activities-Health Department Based
93.941	117,727	HIV Demonstration, Research, Public and Professional Education Projects
93.944	1,404,027	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
93.945	1,907,481	Assistance Programs for Chronic Disease Prevention and Control
93.958	11,230,154	Block Grants for Community Mental Health Services
93.959	44,888,223	Block Grants for Prevention and Treatment of Substance Abuse
93.974	268,750	Family Planning-Service Delivery Improvement Research Grants
93.977	3,392,770	Preventive Health Services-Sexually Transmitted Diseases Control Grants
93.988	960,502	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems
93.991	2,544,767	Preventive Health and Health Services Block Grant
93.994	16,256,356	Maternal and Child Health Services Block Grant to the States
94.002	355,832	Retired and Senior Volunteer Program
94.003	334,664	State Commissions
94.004	422,309	Learn and Serve America-School and Community Based Programs
94.005	11,749	Learn and Serve America-Higher Education
94.006	2,897,022	AmeriCorps
94.007	79,771	Planning and Program Development Grants
94.009	150,278	Training and Technical Assistance
96.007	10,030	Social Security-Research and Demonstration
96.008	241,955	Social Security-Work Incentives Planning and Assistance Program
96.009	23,472	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries
97	85,255	U S Department of Homeland Security
97.001	80,000	Pilot Demonstration or Earmarked Projects
97.008	858,144	Urban Areas Security Initiative
97.012	2,025,449	Boating Safety Financial Assistance
97.017	1,397,297	Pre-Disaster Mitigation (PDM) Competitive Grants
97.018	20,084	National Fire Academy Training Assistance
97.023	144,122	Community Assistance Program State Support Services Element (CAP-SSSE)
97.029	960,083	Flood Mitigation Assistance
97.036	7,328,904	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
97.039	1,334,337	Hazard Mitigation Grant

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)**

For the Fiscal Year Ended June 30, 2008

<b>Federal CFDA Number</b>	<b>Program Expenditures</b>	<b>CFDA Program Title or Cluster Title</b>
97.041	113,260	National Dam Safety Program
97.042	4,826,640	Emergency Management Performance Grants
97.044	48,245	Assistance to Firefighters Grant
97.045	7,217,970	Cooperating Technical Partners
97.063	95,168	Pre-Disaster Mitigation Disaster Resistant Universities
97.070	305,408	Map Modernization Management Support
97.075	22,908	Rail and Transit Security Grant Program
97.077	23,415	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection
97.078	1,347,201	Buffer Zone Protection Program (BZPP)
98	90,488	United States Agency for International Development
98.001	-1,385	USAID Foreign Assistance for Programs Overseas
98.012	1,930,246	USAID Development Partnerships for University Cooperation and Development
99	2,448,323	Other Federal Assistance
	<b><u>\$ 15,028,044,707</u></b>	<b>Total Expenditures of Federal Awards</b>

The accompanying notes are an integral part of this schedule.

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## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><i>Aging—Cluster:</i></b>					
<b><u>U. S. Department of Health and Human Services</u></b>					
93.044	D	13,527,153	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers		
93.045	D	13,595,536	Special Programs for the Aging-Title III, Part C-Nutrition Services		
93.053	D	3,061,543	Nutrition Services Incentive Program		
		<u>30,184,232</u>	Total — Aging-Cluster — U.S. Department of Health and Human Services		
		<u>30,184,232</u>	Total — Aging		
<b><i>CCDF—Cluster:</i></b>					
<b><u>U. S. Department of Health and Human Services</u></b>					
93.575	D	150,612,954	Child Care and Development Block Grant		
93.596	D	123,649,465	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
		<u>274,262,419</u>	Total — CCDF-Cluster — U.S. Department of Health and Human Services		
		<u>274,262,419</u>	Total — CCDF		
<b><i>CDBG—Cluster:</i></b>					
<b><u>U. S. Department of Housing and Urban Development</u></b>					
14.219	D	197,671	Community Development Block Grants/Small Cities Program		
		<u>197,671</u>	Total — CDBG-Entitlement and (HUD-Administered) Small Cities Cluster — U. S. Department of Housing and Urban Development		
		<u>197,671</u>	Total — CDBG		
<b><i>Child Nutrition—Cluster:</i></b>					
<b><u>U. S. Department of Agriculture</u></b>					
10.553	D	80,749,025	School Breakfast Program		
10.555	D	260,218,156	National School Lunch Program		
10.556	D	193,334	Special Milk Program for Children		
10.559	D	4,880,788	Summer Food Service Program for Children		
		<u>346,041,303</u>	Total — Child Nutrition Cluster — U. S. Department of Agriculture		
		<u>346,041,303</u>	Total — Child Nutrition		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><i>Disability Insurance/SSI—Cluster:</i></b>					
<b><u>Social Security Administration</u></b>					
96.001	D	46,871,532	Social Security-Disability Insurance		
		46,871,532	Total — Disability Insurance/SSI Cluster — Social Security Administration		
		46,871,532	Total — Disability Insurance/SSI		
<b><i>Emergency Food Assistance—Cluster:</i></b>					
<b><u>U. S. Department of Agriculture</u></b>					
10.568	D	1,409,557	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	6,457,706	Emergency Food Assistance Program (Food Commodities)		
		7,867,263	Total — Emergency Food Assistance Cluster — U. S. Department of Agriculture		
		7,867,263	Total — Emergency Food Assistance		
<b><i>Employment Services—Cluster:</i></b>					
<b><u>U. S. Department of Labor</u></b>					
17.207	D	28,807,247	Employment Service/Wagner-Peyser Funded Activities		
17.801	D	1,192,966	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	3,306,252	Local Veterans' Employment Representative Program		
		33,306,465	Total — Employment Service Cluster — U. S. Department of Labor		
		33,306,465	Total — Employment Services		
<b><i>Fish and Wildlife—Cluster:</i></b>					
<b><u>U. S. Department of Interior</u></b>					
15.605	D	5,848,114	Sport Fish Restoration Program		
15.611	D	5,418,727	Wildlife Restoration		
15.605	I	52,209	Sport Fish Restoration Program	2008-001322	Puerto Rico Dept. Nr
15.605	I	9,394	Sport Fish Restoration Program	133-05-000768	Puerto Rico Dept. Nr
15.611	I	6,070	Wildlife Restoration	133-06-000916	Puerto Rico Dept. Nr
		11,334,514	Total — Fish and Wildlife Cluster — U. S. Department of Interior		
		11,334,514	Total — Fish and Wildlife		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><i>Food Stamp—Cluster:</i></b>					
<b><u>U. S. Department of Agriculture</u></b>					
10.551	D	1,061,809,194	Food Stamps		
10.561	D	67,389,190	State Administrative Matching Grants for Food Stamp Program		
		<u>1,129,198,384</u>	Total — Food Stamp Cluster — U. S. Department of Agriculture		
		<u>1,129,198,384</u>	Total — Food Stamp		
<b><i>Federal Transit—Cluster:</i></b>					
<b><u>U. S. Department of Transportation</u></b>					
20.500	D	525,292	Federal Transit-Capital Investment Grants		
20.507	I	117,923	Federal Transit-Formula Grants	07-025	Triangle Trans. Auth
		<u>643,215</u>	Total — Federal Transit Cluster — U. S. Department of Transportation		
		<u>643,215</u>	Total — Federal Transit		
<b><i>Foster Grandparent/Senior Companion—Cluster:</i></b>					
<b><u>Corporation for National and Community Service</u></b>					
94.011	D	430,980	Foster Grandparent Program		
94.016	D	292,702	Senior Companion Program		
		<u>723,682</u>	Total — Foster Grandparent/Senior Companion Cluster — Corporation for National and Community Service		
		<u>723,682</u>	Total — Foster Grandparent/Senior Companion		
<b><i>Homeland Security—Cluster:</i></b>					
<b><u>U. S. Department of Homeland Security</u></b>					
97.004	D	6,533,633	State Domestic Preparedness Equipment Support Program		
97.067	D	24,357,314	Homeland Security Grant Program		
		<u>30,890,947</u>	Total — Homeland Security Cluster — U. S. Department of Homeland Security		
		<u>30,890,947</u>	Total — Homeland Security		
<b><i>Highway Planning and Construction—Cluster:</i></b>					
<b><u>U. S. Department of Transportation</u></b>					
20.205	D	853,575,132	Highway Planning and Construction		
20.205	I	18,760	Highway Planning and Construction	S070070	Texas A & M Research F
		<u>853,593,892</u>	Total — Highway Planning and Construction Cluster — U. S. Department of Transportation		



## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>U. S. Appalachian Regional Commission</u></b>					
23.003	D	5,260,797	Appalachian Development Highway System		
		5,260,797	Total — Highway Planning and Construction Cluster — U. S. Appalachian Regional Commission		
		858,854,689	Total — Highway Planning and Construction		
<b><i>Highway Safety—Cluster:</i></b>					
<b><u>U. S. Department of Transportation</u></b>					
20.600	D	6,205,537	State and Community Highway Safety		
20.601	D	2,580,935	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants		
20.602	D	465,434	Occupant Protection		
20.604	D	504,191	Safety Incentive Grants for Use of Seatbelts		
20.605	D	953,757	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
20.609	D	1,052,088	Safety Belt Performance Grants		
20.610	D	653,799	State Traffic Safety Information System Improvement Grants		
20.612	D	24,058	Incentive Grant Program to Increase Motorcyclist Safety		
20.613	D	143,449	Child Safety and Child Booster Seats Incentive Grants		
		12,583,248	Total — Highway Safety Cluster — U. S. Department of Transportation		
		12,583,248	Total — Highway Safety		
<b><i>Medicaid—Cluster:</i></b>					
<b><u>U. S. Department of Health and Human Services</u></b>					
93.775	D	2,208,320	State Medicaid Fraud Control Units		
93.777	D	5,651,861	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	6,589,721,817	Medical Assistance Program		
		6,597,581,998	Total — Medicaid Cluster — U. S. Department of Health and Human Services		
		6,597,581,998	Total — Medicaid		
<b><i>Native American Employment and Training—Cluster:</i></b>					
<b><u>U. S. Department of Labor</u></b>					
17.251	D	221,592	Native American Employment and Training Programs		
		221,592	Total — Native American Employment and Training Cluster — U. S. Department of Labor		
		221,592	Total — Native American Employment and Training		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><i>Public Works and Economic Development—Cluster:</i></b>					
<b><u>U. S. Department of Commerce</u></b>					
11.300	D	897,077	Investments for Public Works and Economic Development Facilities		
11.307	D	718,851	Economic Adjustment Assistance		
		<u>1,615,928</u>	Total — Public Works and Economic Development Cluster — U. S. Department of Commerce		
		<u>1,615,928</u>	Total — Public Works and Economic Development		
<b><i>Research and Development—Cluster:</i></b>					
<b><u>U. S. Department of Agriculture</u></b>					
10	D	4,743,566	U.S. Department of Agriculture		
10	I	101,574	U.S. Department of Agriculture	N/A	American Egg Board
10	I	25,032	U.S. Department of Agriculture	N/A	American Egg Board
10	I	6,003	U.S. Department of Agriculture	2008-1871	Government of Camero
10	I	33,905	U.S. Department of Agriculture	412-30-40	Iowa State Univ.
10	I	2,944	U.S. Department of Agriculture	330544-080300-06	Mississippi State
10	I	16,643	U.S. Department of Agriculture	018000-320979	Mississippi State Univ
10	I	10,000	U.S. Department of Agriculture	N/A	National Honey Board
10	I	58,797	U.S. Department of Agriculture	8000001033-2	Purdue University
10	I	58,839	U.S. Department of Agriculture	8000001033-3	Purdue University
10	I	84,209	U.S. Department of Agriculture	8000008717-1	Purdue University
10	I	10,287	U.S. Department of Agriculture	332.77-05.008	Tennessee State
10	I	3,397	U.S. Department of Agriculture	TCE 450021	Texas A and M University
10	I	(18)	U.S. Department of Agriculture	6015-0000000261	Univ of Florida
10	I	3,338	U.S. Department of Agriculture	6015-0000000447	Univ of Florida
10	I	329	U.S. Department of Agriculture	6015-0000000448	Univ of Florida
10	I	153	U.S. Department of Agriculture	6015-0000000477	Univ of Florida
10	I	(71)	U.S. Department of Agriculture	6015-0000000497	Univ of Florida
10	I	2,662	U.S. Department of Agriculture	6015-0000000498	Univ of Florida
10	I	52,213	U.S. Department of Agriculture	RD309-097/3504648	Univ of Georgia
10	I	11,391	U.S. Department of Agriculture	FY08-2260-PO1	Univ Research Co LLC
10	I	16,568	U.S. Department of Agriculture	UF06044	University of Florida
10	I	456	U.S. Department of Agriculture	19070-425632	Virginia Polytechnic Institute and State University
10	I	(2,546)	U.S. Department of Agriculture	LG-14476	West Virginia State University
10.001	D	936,450	Agricultural Research-Basic and Applied Research		
10.001	I	(6,315)	Agricultural Research-Basic and Applied Research	61-4666A	Michigan State Univ.
10.001	I	11,537	Agricultural Research-Basic and Applied Research	V211654	Univ of Wisconsin

## 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
10.025	D	446,992	Plant and Animal Disease, Pest Control, and Animal Care		
10.200	D	1,488,414	Grants for Agricultural Research, Special Research Grants		
10.200	I	18,678	Grants for Agricultural Research, Special Research Grants	1015-7559-207-2004	Clemson University
10.200	I	2,110	Grants for Agricultural Research, Special Research Grants	46747-7588	Cornell University
10.200	I	18,030	Grants for Agricultural Research, Special Research Grants	51401-8272	Cornell University
10.200	I	11,163	Grants for Agricultural Research, Special Research Grants	N/A	SC Dept Natural Reso
10.200	I	26,533	Grants for Agricultural Research, Special Research Grants	N/A	Univ of Arkansas
10.200	I	13,705	Grants for Agricultural Research, Special Research Grants	6015-0000000684	Univ of Florida
10.200	I	6,817	Grants for Agricultural Research, Special Research Grants	6015-0000000685	Univ of Florida
10.200	I	15,191	Grants for Agricultural Research, Special Research Grants	6015-0000000703	Univ of Florida
10.200	I	2,124	Grants for Agricultural Research, Special Research Grants	6015-0000000724	Univ of Florida
10.200	I	2,934	Grants for Agricultural Research, Special Research Grants	6025-0000000780	Univ of Florida
10.200	I	18,051	Grants for Agricultural Research, Special Research Grants	UF IFAS 00062505	Univ of Florida
10.200	I	68,632	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00062584	Univ of Florida
10.200	I	67,413	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00068761	Univ of Florida
10.200	I	10,339	Grants for Agricultural Research, Special Research Grants	2003-1035-02	Univ of Georgia
10.200	I	39,502	Grants for Agricultural Research, Special Research Grants	RD309-049/6582527	Univ of Georgia
10.200	I	49,965	Grants for Agricultural Research, Special Research Grants	RD309-055/7877217	Univ of Georgia
10.200	I	396	Grants for Agricultural Research, Special Research Grants	RD309-055/9820117	Univ of Georgia
10.200	I	3,009	Grants for Agricultural Research, Special Research Grants	RD309-061/3504428	Univ of Georgia
10.200	I	82,578	Grants for Agricultural Research, Special Research Grants	RD309-061/8922627	Univ of Georgia
10.200	I	67,198	Grants for Agricultural Research, Special Research Grants	RD309-061/9039957	Univ of Georgia
10.200	I	5,000	Grants for Agricultural Research, Special Research Grants	RD309-061/9821287	Univ of Georgia
10.200	I	4,348	Grants for Agricultural Research, Special Research Grants	RD309-061/9822597	Univ of Georgia
10.200	I	4,362	Grants for Agricultural Research, Special Research Grants	RD309-067/3500938	Univ of Georgia
10.200	I	2,395	Grants for Agricultural Research, Special Research Grants	RD309-067/3500988	Univ of Georgia
10.200	I	16,918	Grants for Agricultural Research, Special Research Grants	RD309-067/3501828	Univ of Georgia
10.200	I	2,915	Grants for Agricultural Research, Special Research Grants	RD309-067/3840008	Univ of Georgia
10.200	I	14,022	Grants for Agricultural Research, Special Research Grants	RD309-067/9821727	Univ of Georgia
10.200	I	50,738	Grants for Agricultural Research, Special Research Grants	RD309-067/9822887	Univ of Georgia
10.200	I	1,491	Grants for Agricultural Research, Special Research Grants	UM-S622	Univ of Maine
10.200	I	6,525	Grants for Agricultural Research, Special Research Grants	CR-19071-428201	VA. Polytech. Inst.
10.200	I	7,200	Grants for Agricultural Research, Special Research Grants	CR-19071-428336	VA. Polytech. Inst.
10.200	I	1,040	Grants for Agricultural Research, Special Research Grants	CR-19071-428338	VA. Polytech. Inst.
10.200	I	67,265	Grants for Agricultural Research, Special Research Grants	CR-0333-0001	West Virginia State University
10.202	D	972,430	Cooperative Forestry Research		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.203	D	7,509,666	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	D	3,638,893	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	D	8,278,826	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	135	Grants for Agricultural Research-Competitive Research Grants	sub-2005-35618-15756-ncat	Alabama A&M University
10.206	I	10,326	Grants for Agricultural Research-Competitive Research Grants	927-7558-207-20046	Clemson University
10.206	I	14,146	Grants for Agricultural Research-Competitive Research Grants	G-1494-1	Colorado State Univ.
10.206	I	20,222	Grants for Agricultural Research-Competitive Research Grants	06-234B	Idaho State Univ
10.206	I	51,803	Grants for Agricultural Research-Competitive Research Grants	416-41-63	Iowa State Univ.
10.206	I	29,648	Grants for Agricultural Research-Competitive Research Grants	JCVI-07-009	J. Craig Venter Inst
10.206	I	7,920	Grants for Agricultural Research-Competitive Research Grants	5710002126	Mass. Inst. of Tech.
10.206	I	45,633	Grants for Agricultural Research-Competitive Research Grants	RF01092664 60011	Ohio State Univ.
10.206	I	29,072	Grants for Agricultural Research-Competitive Research Grants	2902-NCSU-USDA-539	Pennsylvania State University
10.206	I	(1,050)	Grants for Agricultural Research-Competitive Research Grants	agreement dated 11/15/05	Tennessee State
10.206	I	75,699	Grants for Agricultural Research-Competitive Research Grants	Y452467	Univ of Arizona
10.206	I	12,571	Grants for Agricultural Research-Competitive Research Grants	014301-01	Univ of Cal - Davis
10.206	I	9,947	Grants for Agricultural Research-Competitive Research Grants	II RA014534-01	Univ of Cal - Davis
10.206	I	24,551	Grants for Agricultural Research-Competitive Research Grants	SUB07-000752-05	Univ of Cal - Davis
10.206	I	56,245	Grants for Agricultural Research-Competitive Research Grants	2005-06543-01	Univ of Illinois
10.206	I	30,279	Grants for Agricultural Research-Competitive Research Grants	Q6706392283	Univ of Minnesota
10.206	I	26,927	Grants for Agricultural Research-Competitive Research Grants	F041300	Univ Wisconsin
10.206	I	1,017	Grants for Agricultural Research-Competitive Research Grants	CR-19071-428157	VA. Polytech. Inst.
10.207	D	207,541	Animal Health and Disease Research		
10.212	I	9,980	Small Business Innovation Research	2007-0916	Embrex, Inc.
10.212	I	8,856	Small Business Innovation Research	NCSU 1	Phytomyco Research C
10.216	D	187,780	1890 Institution Capacity Building Grants		
10.217	D	170,027	Higher Education Challenge Grants		
10.217	I	704	Higher Education Challenge Grants	416-43-24 A	Iowa State Univ.
10.219	D	172,825	Biotechnology Risk Assessment Research		
10.250	D	41,377	Agricultural and Rural Economic Research		
10.250	I	(153)	Agricultural and Rural Economic Research	F184542	Univ of Wisconsin
10.302	D	(134)	Initiative for Future Agriculture and Food Systems		
10.303	D	2,947,214	Integrated Programs		
10.303	I	33,940	Integrated Programs	955-7557-207-20049	Clemson University
10.303	I	4,488	Integrated Programs	44387-7362	Cornell University
10.303	I	956	Integrated Programs	48228-7941	Cornell University
10.303	I	47,294	Integrated Programs	61-4152A	Michigan State Univ.

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10.303	I	13,779	Integrated Programs	012000-322287-02	Mississippi State
10.303	I	2,958	Integrated Programs	60011419 PO: RF01	Ohio State Univ.
10.303	I	39,300	Integrated Programs	RF00972641	Ohio State Univ.
10.303	I	60,756	Integrated Programs	RF00972641 74591	Ohio State Univ.
10.303	I	111,194	Integrated Programs	450005	Texas A & M Univ.
10.303	I	7,773	Integrated Programs	TCE 450032	Texas A & M Univ.
10.303	I	21,214	Integrated Programs	RC299-338/8920807	Univ of Georgia
10.303	I	1,681	Integrated Programs	RR188-221/3504798	Univ of Georgia
10.303	I	1,249	Integrated Programs	Z - 5060101	Univ of Maryland
10.303	I	924	Integrated Programs	25-6321-0113-002	Univ of Nebraska
10.303	I	2,199	Integrated Programs	BFK500-SB-003	University of Idaho
10.304	I	3,144	Homeland Security-Agricultural	SC02062150-1-10	Univ of Florida
10.304	I	26,271	Homeland Security-Agricultural	UF IFAS 00069562	Univ of Florida
10.305	D	75,741	International Science and Education Grants		
10.456	D	42,459	Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)		
10.500	I	1,978	Cooperative Extension Service	622181	Texas A&M
10.652	D	794,792	Forestry Research		
10.652	I	8,753	Forestry Research	N/A	NCASI
10.664	D	90,437	Cooperative Forestry Assistance		
10.673	D	(1,168)	Wood In Transportation Program		
10.674	D	95,554	Forest Products Lab: Technology Marketing Unit (TMU)		
10.680	D	18,167	Forest Health Protection		
10.960	D	45,335	Technical Agricultural Assistance		
10.961	D	5,797	Scientific Cooperation and Research		
10.962	D	20,409	Cochran Fellowship Program-International Training-Foreign Participant		
		<u>34,993,633</u>	Total — Research and Development Cluster — U. S. Department of Agriculture		
<b><u>U. S. Department of Commerce</u></b>					
11	D	39,709	U.S. Department of Commerce		
11	I	27,221	U.S. Department of Commerce	N/A	Greene Cty NC
11	I	6,805	U.S. Department of Commerce	RU 3234/4-21463	Rutgers
11	I	2,189	U.S. Department of Commerce	S105	SC Sea Grant Consortium
11	I	15,713	U.S. Department of Commerce	S106	SC Sea Grant Consortium
11	I	105,280	U.S. Department of Commerce	S351	SC Sea Grant Consortium
11	I	3,665	U.S. Department of Commerce	PO# Z758028-01	Univ of Hawaii
11	I	93,968	U.S. Department of Commerce	07-10-029	Univ of Mississippi

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.113	D	358,530	ITA Special Projects		
11.113	I	(1,230)	ITA Special Projects	ADMIN	Clemson University
11.113	I	(66)	ITA Special Projects	C02-PH03	Clemson University
11.113	I	513	ITA Special Projects	C04-NS07 YR1	Clemson University
11.113	I	2,138	ITA Special Projects	CO4-NS11 YR1	Clemson University
11.113	I	(1,329)	ITA Special Projects	F03-043004	Clemson University
11.113	I	(68,486)	ITA Special Projects	F04-NS26	Clemson University
11.113	I	180	ITA Special Projects	F04-NS26 YR1	Clemson University
11.113	I	123	ITA Special Projects	M02-NS01	Clemson University
11.113	I	(11)	ITA Special Projects	NTC subagreement/10	Clemson University
11.113	I	201	ITA Special Projects	Year 1 - 02-07400	Clemson University
11.113	I	4,033	ITA Special Projects	NTC Grant ITA-08-0	NTC-Clemson
11.312	D	1,105	Research and Evaluation Program		
11.400	D	139,736	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	5,542	Anadromous Fish Conservation Act Program		
11.407	D	104,659	Interjurisdictional Fisheries Act of 1986		
11.417	D	2,591,914	Sea Grant Support		
11.417	I	45,065	Sea Grant Support	2226JC-A-UNCW	Dauphin Island Sea Lab
11.417	I	29,346	Sea Grant Support	S103/NA05NOS4731148	South Carolina Sea Grant Consortium
11.417	I	15,385	Sea Grant Support	RR746-024/3505658	Univ of Georgia
11.417	I	378	Sea Grant Support	5000031053	University of Maine
11.417	I	5,080	Sea Grant Support	R-122-1-04	University of Puerto Rico
11.417	I	3,592	Sea Grant Support	R-UNCW-6-05	University of Puerto Rico
11.419	D	2,710,736	Coastal Zone Management Administration Awards		
11.419	I	88,035	Coastal Zone Management Administration Awards	07-093	Univ of New Hampshire
11.419	I	185,181	Coastal Zone Management Administration Awards	07-094	Univ of New Hampshire
11.419	I	21,576	Coastal Zone Management Administration Awards	08-053	Univ of New Hampshire
11.419	I	20,070	Coastal Zone Management Administration Awards	712640	Virginia Institute of Marine Science
11.420	D	781,852	Coastal Zone Management Estuarine Research Reserves		
11.428	I	54,439	Intergovernmental Climate - Program (NESDIS)	Z759501	Univ of Maryland
11.429	D	20,951	Marine Sanctuary Program		
11.430	D	2,492,781	Undersea Research		
11.430	I	(141)	Undersea Research	05-09-022	Univ of Mississippi
11.430	I	22,352	Undersea Research	06-08-015	Univ of Mississippi
11.430	I	610	Undersea Research	06-09-021	Univ of Mississippi
11.430	I	45,178	Undersea Research	07-01-071	Univ of Mississippi

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11.430	I	11,493	Undersea Research	08-11-047	Univ of Mississippi
11.430	I	76,558	Undersea Research	USM-GR02804-001	University of Southern Mississippi
11.431	D	81,984	Climate and Atmospheric Research		
11.431	I	34,095	Climate and Atmospheric Research	08-1474	Univ of S Carolina
11.432	I	865	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	658629/658847	The Research Corporation of the University of Hawaii
11.433	D	7,241	Marine Fisheries Initiative		
11.434	D	125,620	Cooperative Fishery Statistics		
11.439	D	104,421	Marine Mammal Data Program		
11.439	I	7,024	Marine Mammal Data Program	VAQS2007	The Virginia Aquarium Foundation, Inc
11.440	D	68,281	Environmental Sciences, Applications, Data, and Education		
11.454	D	38,916	Unallied Management Projects		
11.455	I	3,276	Cooperative Science and Education Program	2137	Rutgers State Univ
11.455	I	9,852	Cooperative Science and Education Program	3061	Rutgers State Univ
11.455	I	31,010	Cooperative Science and Education Program	3276	Rutgers State Univ
11.455	I	9,000	Cooperative Science and Education Program	3054	Rutgers University
11.455	I	22,285	Cooperative Science and Education Program	3277	Rutgers University
11.455	I	56,815	Cooperative Science and Education Program	06-0124	University of New Hampshire
11.457	I	39,238	Chesapeake Bay Studies	SC03-27565D	Univ of Maryland
11.457	I	4,906	Chesapeake Bay Studies	SC035-27565D	Univ of Maryland
11.457	I	18,233	Chesapeake Bay Studies	SC035-27576D	Univ of Maryland
11.457	I	301	Chesapeake Bay Studies	SC03527583D	Univ of Maryland
11.457	I	25,182	Chesapeake Bay Studies	710221/01	VA Inst of Marine Science
11.460	D	1,152,004	Special Oceanic and Atmospheric Projects		
11.460	I	19,913	Special Oceanic and Atmospheric Projects	F014525	Univ of Michigan
11.460	I	669,397	Special Oceanic and Atmospheric Projects	03-741/22146J	Univ of S. Carolina
11.460	I	(4,076)	Special Oceanic and Atmospheric Projects	usc no. 07-1330 (21600 FA2)	University of South Carolina
11.467	I	21,735	Meteorologic and Hydrologic Modernization Development	S07-66810	Univ Corp Atmospheric
11.468	D	91,195	Applied Meteorological Research		
11.472	I	581	Unallied Science Program	A100402	Woods Hole Oceanographic Institution
11.473	D	359,653	Coastal Services Center		
11.473	I	152,841	Coastal Services Center	2007-402	SURA (SE Univ Rsch)
11.473	I	40,290	Coastal Services Center	UF-EIES-0704029-NC	Univ of Florida
11.473	I	949	Coastal Services Center	UF-EIES-0704031-UNC	Univ of Florida
11.473	I	30	Coastal Services Center	A100574	Woods Hole Oceanographic Institution
11.474	D	420,851	Atlantic Coastal Fisheries Cooperative Management Act		
11.478	D	827,422	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
11.478	I	21,499	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	MML-106390A	Mote Marine Laboratory
11.478	I	49,844	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	A100517 / 24024502	Woods Hole Oceanographic Institution
11.481	D	2,170,570	Educational Partnership Program		
		<u>16,745,862</u>	Total — Research and Development Cluster — U. S. Department of Commerce		

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<b><u>U. S. Department of Defense</u></b>					
12	D	7,341,128	U.S. Department of Defense		
12	I	182	U.S. Department of Defense	05-3005-NCAT	3 Phoenix Incorporated
12	I	164	U.S. Department of Defense	06-3010-NCAT	3 Phoenix Incorporated
12	I	115,843	U.S. Department of Defense	06-3011-001-NCAT	3 Phoenix Incorporated
12	I	(12)	U.S. Department of Defense	06-NCST-001	3 Phoenix, Inc.
12	I	96,297	U.S. Department of Defense	ABNDTRA-0507-03	Advanced Bionutritio
12	I	37,841	U.S. Department of Defense	07-S530-0047-03-C1	Air Force Research Laboratory
12	I	189	U.S. Department of Defense	PO# 6004.005.01-1	Allon Science and Technology
12	I	21,449	U.S. Department of Defense	2007-1556	Ambalux Corporation
12	I	(1,337)	U.S. Department of Defense	2005-1941	AP Solutions, Inc.
12	I	77,671	U.S. Department of Defense	2007-0909	Apjet, Inc.
12	I	188,909	U.S. Department of Defense	S-29000.39	Appl'd Res. Assoc. I
12	I	164,504	U.S. Department of Defense	TS00003	Ascend Intel LLC
12	I	234,813	U.S. Department of Defense	206168	BAE Systems
12	I	(220)	U.S. Department of Defense	206005	Battelle Mem. Instl.
12	I	83,553	U.S. Department of Defense	13508	BBN Technologies
12	I	(2,960)	U.S. Department of Defense	3000936	Bechtel Bettis, Inc.
12	I	15,353	U.S. Department of Defense	132G106096-C	Boise State University
12	I	112,233	U.S. Department of Defense	N/A	Boulder Nonlinear Sy
12	I	29,820	U.S. Department of Defense	1150060-99245	Carnegie-Mellon Univ
12	I	4,718	U.S. Department of Defense	CAS SC381-07	CAS, Inc.
12	I	44,631	U.S. Department of Defense	765	CFD Research Corp
12	I	5,030	U.S. Department of Defense	826	CFD Research Corp
12	I	2	U.S. Department of Defense	907308	CH2M Hill
12	I	137,490	U.S. Department of Defense	19823 056011	Children's Hosp/Pittsburgh
12	I	204,927	U.S. Department of Defense	06-S567-06-C2	Clarkson Aerospace
12	I	93,084	U.S. Department of Defense	NCAT 06-S001-[2]-C2	Clarkson Aerospace
12	I	53,216	U.S. Department of Defense	80300030	Concurrent Tech Corp
12	I	5,542	U.S. Department of Defense	48767	Creare, Incorporated
12	I	44,450	U.S. Department of Defense	05-002	Cree Research, Inc.
12	I	24,408	U.S. Department of Defense	06-004	Cree Research, Inc.
12	I	19,143	U.S. Department of Defense	08-001	Cree Research, Inc.
12	I	2,249	U.S. Department of Defense	2007-1159	Crystal Is, Inc.
12	I	21,068	U.S. Department of Defense	27204-3300	Ensco Inc
12	I	44,264	U.S. Department of Defense	05C0165	Etrema Products, Inc
12	I	53,079	U.S. Department of Defense	2007-0247	Firebird Advanced MA



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12	I	42,732	U.S. Department of Defense	2006-0733	Flexsys, Inc.
12	I	(23,219)	U.S. Department of Defense	B-12-M06-S6	GA. Inst. of Tech.
12	I	240,135	U.S. Department of Defense	R7776-S1	GA. Inst. of Tech.
12	I	46,107	U.S. Department of Defense	ICA-05-03-004	General Dynamics Information Technology
12	I	44,463	U.S. Department of Defense	sub# USAF-3446-23-SC-0001	General Dynamics Information Technology
12	I	25,112	U.S. Department of Defense	200-10-14U36201	General Electric Company
12	I	(1,049)	U.S. Department of Defense	700151404	General Electric Company
12	I	338,624	U.S. Department of Defense	2007-1115	Hanesbrands, Inc.
12	I	61,129	U.S. Department of Defense	00000128246	Henry M Jackson Fdn
12	I	85,061	U.S. Department of Defense	0000153438	Henry M Jackson Fdn
12	I	12,591	U.S. Department of Defense	1196-1S1	Infoscitex Corporation
12	I	246,666	U.S. Department of Defense	N/A	Int'l Technology Cen
12	I	119,783	U.S. Department of Defense	23898	Irvine Sensors Corporation
12	I	42,401	U.S. Department of Defense	24074	Irvine Sensors Corporation
12	I	9,092	U.S. Department of Defense	2007-0357	Knowledge Systems
12	I	(24,743)	U.S. Department of Defense	2005-0538	Kyma Technologies, I
12	I	36,854	U.S. Department of Defense	2008-0362	Kyma Technologies, I
12	I	40,367	U.S. Department of Defense	2008-1078	Kyma Technologies, I
12	I	264,093	U.S. Department of Defense	Prime # - 7100014878	Lockheed Martin Corporation
12	I	10,329	U.S. Department of Defense	purchase order #7146615	Lockheed Martin Corporation
12	I	3,381	U.S. Department of Defense	0509/SP0103-04-5-000	Logistics Manage Ins
12	I	68,910	U.S. Department of Defense	NR-0020	Nekton Research, LLC
12	I	15,471	U.S. Department of Defense	Q01166	New Mexico State Uni
12	I	(317)	U.S. Department of Defense	2006-1712	Nitronex Corporation
12	I	7,173	U.S. Department of Defense	75846QRS5S	Northrop Grumman
12	I	(349)	U.S. Department of Defense	NWRA-06-S-093	NWRA
12	I	45,659	U.S. Department of Defense	NWRA-07-S-102	NWRA
12	I	(138)	U.S. Department of Defense	0062	Optical Research Ass
12	I	27,204	U.S. Department of Defense	PO 13552	Optra Inc.
12	I	(45)	U.S. Department of Defense	PO# 13000	Optra Inc.
12	I	441,528	U.S. Department of Defense	EP51257	Parametric Tech. Corp
12	I	(2,763)	U.S. Department of Defense	00014-4-0115	Pennsylvania State University
12	I	(1,137)	U.S. Department of Defense	7014-4-0117	Pennsylvania State University
12	I	1,028	U.S. Department of Defense	DTRA0006.01	Pennsylvania State University
12	I	86,804	U.S. Department of Defense	DTRA0006.01	Pennsylvania State University
12	I	22,414	U.S. Department of Defense	subconS03-34ITO DTRA0001	Pennsylvania State University
12	I	78,541	U.S. Department of Defense	FY05-06NCAT-CCMR	Pittsburgh State

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	2,051	U.S. Department of Defense	FY2005-2006NCA&T-CAMSS	Pittsburgh State
12	I	54,521	U.S. Department of Defense	P.O. number 4400217107	Raytheon Corporation
12	I	(344)	U.S. Department of Defense	PO#4400076192	Raytheon Corporation
12	I	4,352	U.S. Department of Defense	N/A	Renaissance Computing
12	I	26,463	U.S. Department of Defense	P1107	Renaissance Science
12	I	28,154	U.S. Department of Defense	P1111	Renaissance Science
12	I	71	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell Int
12	I	424,280	U.S. Department of Defense	1-321-0210294	RTI International
12	I	63,396	U.S. Department of Defense	2-321-0210294	RTI International
12	I	13,651	U.S. Department of Defense	4400128244	Science Applications
12	I	93,618	U.S. Department of Defense	PO# ML05000858	Serco-N America
12	I	103,305	U.S. Department of Defense	02-32-941-840-906U	Shaw University
12	I	1,110	U.S. Department of Defense	SURA-2006-302	SURA (SE Univ Rsch)
12	I	64,959	U.S. Department of Defense	718-21241	SVT Associates
12	I	972	U.S. Department of Defense	172648	The Boeing Company
12	I	17,984	U.S. Department of Defense	KT3408	The Boeing Company
12	I	1,344	U.S. Department of Defense	N00014-06-M-0339	Triangle Polymer Technologies
12	I	(7,571)	U.S. Department of Defense	441186C	United Negro College Fund
12	I	14,685	U.S. Department of Defense	05-S555-0006-C3	United Technologies Corporation
12	I	65,148	U.S. Department of Defense	S00000199	Univ of Cal-Riverside
12	I	105,865	U.S. Department of Defense	S-000269	Univ of Cal-Riverside
12	I	127,797	U.S. Department of Defense	C00005071-5	Univ of Missouri
12	I	50,829	U.S. Department of Defense	GG10800-125437	Univ of Virginia
12	I	131,268	U.S. Department of Defense	243142	Univ of Wash-Seattle
12	I	182,117	U.S. Department of Defense	18824-S2	Vanderbilt U Med C
12	I	428,864	U.S. Department of Defense	17529-S2	Vanderbilt University
12	I	1,295	U.S. Department of Defense	05-326-NCSU	West Virginia Univ.
12	I	89,339	U.S. Department of Defense	N/A	Woolpert Inc.
12	I	(254)	U.S. Department of Defense	N/A	Xintek, Inc
12	I	1,765	U.S. Department of Defense	N/A	Zellcomp, Inc.
12.100	D	95,633	Aquatic Plant Control		
12.109	D	237,063	Protection, Clearing and Straightening Channels		
12.300	D	3,036,352	Basic and Applied Scientific Research		
12.300	I	35,550	Basic and Applied Scientific Research	B-01-6A6-G3	GA. Inst. of Tech.
12.300	I	49,572	Basic and Applied Scientific Research	E-21-6-RU-G9	GA. Inst. of Tech.
12.300	I	102,218	Basic and Applied Scientific Research	3030	Rutgers University
12.300	I	82,964	Basic and Applied Scientific Research	KK5151	Univ of Cal-Santa Barbara

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12.300	I	33,294	Basic and Applied Scientific Research	S0149517	Univ of Cal-Santa Cruz
12.300	I	61,303	Basic and Applied Scientific Research	66057G/PO#777399	Univ of Miami
12.300	I	53,207	Basic and Applied Scientific Research	R9106000111	Univ of Minnesota
12.300	I	27,183	Basic and Applied Scientific Research	200978	Univ of Notre Dame
12.300	I	28,296	Basic and Applied Scientific Research	N00014-07-1-1010	University of Mississippi
12.351	D	51,131	Basic Scientific Research - Combating Weapons of Mass Destruction		
12.420	D	4,884,947	Military Medical Research and Development		
12.420	I	130,234	Military Medical Research and Development	19823 056337	Children's Hosp/Pittsburgh
12.420	I	17,164	Military Medical Research and Development	128327	Duke University
12.420	I	1,958	Military Medical Research and Development	313-2074	Duke University
12.420	I	160,180	Military Medical Research and Development	12-12990-01-01-C3	H Lee Moffitt Cancer
12.420	I	3,279	Military Medical Research and Development	PO# 8001-21024-X	Johns Hopkins Univ
12.420	I	152	Military Medical Research and Development	0258-2931-4609	Mt Sinai Sch of Med
12.420	I	3,984	Military Medical Research and Development	1-46U-9054	RTI International
12.431	D	6,045,856	Basic Scientific Research		
12.431	I	(153)	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	(4,729)	Basic Scientific Research	04-SC-ARO-1020	Duke University
12.431	I	46,089	Basic Scientific Research	04-SC-ARO-1076	Duke University
12.431	I	55,399	Basic Scientific Research	N/A	L.C. Pegasus Corp.
12.431	I	31,546	Basic Scientific Research	55-000862	SRI International
12.431	I	50,213	Basic Scientific Research	353-1638 S01	Syracuse University
12.431	I	157,202	Basic Scientific Research	C00006389-1	Univ of Missouri
12.431	I	73,473	Basic Scientific Research	GG10829-126150	Univ of Virginia
12.431	I	109,955	Basic Scientific Research	Z859301	University of Maryland
12.630	D	715,562	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	96,396	Basic, Applied, and Advanced Research in Science and Engineering	06-SC-AFOSR-1018	Duke University
12.800	D	3,046,065	Air Force Defense Research Sciences Program		
12.800	I	111,657	Air Force Defense Research Sciences Program	UF-EIES-0602037-NC	Univ of Florida
12.800	I	115,593	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.901	D	330,264	Mathematical Sciences Grants Program		
12.910	D	140,204	Research and Technology Development		
12.910	I	60,724	Research and Technology Development	00001110	Princeton Univ
12.910	I	(14,538)	Research and Technology Development	531-0226-1	Purdue University
12.910	I	140,922	Research and Technology Development	10270482	Univ of Cal-San Diego
12.910	I	110,533	Research and Technology Development	UF07127 / 00068318	Univ of Florida
12.910	I	191,709	Research and Technology Development	130379	Univ of Wash-Seattle
		<u>34,479,253</u>	Total — Research and Development Cluster — U. S. Department of Defense		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>U. S. Department of Housing and Urban Development</u></b>					
14	D	224	U.S. Department of Housing and Urban Development		
14	I	31,924	U.S. Department of Housing and Urban Development	N/A	Durham Housing Authority
14.516	D	8,124	Doctoral Dissertation Research Grants		
14.520	D	(184)	Historically Black Colleges and Universities Program		
		<u>40,088</u>	Total — Research and Development Cluster — U. S. Department of Housing and Urban Development		
<b><u>U. S. Department of Interior</u></b>					
15	D	779,930	U.S. Department of the Interior		
15	I	43,261	U.S. Department of the Interior	N/A	Assoc of Rsch Library
15	I	25,195	U.S. Department of the Interior	0001	URS Corp
15	I	(6)	U.S. Department of the Interior	2007-9986	VA. Dept of Game
15.225	D	17,402	Recreation Resource Management		
15.608	D	7,177	Fish and Wildlife Management Assistance		
15.608	I	18,374	Fish and Wildlife Management Assistance	T-4-1 & T-13-1 R	SC Dept of Natural Resources
15.615	D	18,691	Cooperative Endangered Species Conservation Fund		
15.616	D	17,102	Clean Vessel Act		
15.628	D	2,668	Multi-State Conservation Grant Program		
15.630	D	2,527	Coastal Program		
15.634	I	27,435	State Wildlife Grants	0077053073	SC Dept Natural Resources
15.807	I	42,152	Earthquake Hazards Reduction Program	PO119509	Univ Southern California
15.808	D	1,034,826	U.S. Geological Survey- Research and Data Collection		
15.808	I	(833)	U.S. Geological Survey- Research and Data Collection	4000516990	Univ of Iowa
15.809	D	525,572	National Spatial Data Infrastructure Cooperative Agreements Program		
15.812	D	869,594	Cooperative Research Units Program		
15.904	D	50,698	Historic Preservation Fund Grants-In-Aid		
15.921	D	18,368	Rivers, Trails and Conservation Assistance		
15.929	D	24,309	Save America's Treasures		
		<u>3,524,442</u>	Total — Research and Development Cluster — U. S. Department of Interior		
<b><u>U. S. Department of Justice</u></b>					
16	D	51,000	U.S. Department of Justice		
16	I	3,517	U.S. Department of Justice	N/A	Ame Colle Emerg Phys
16	I	125,524	U.S. Department of Justice	0209237 Girls Stud	RTI International
16	I	9,220	U.S. Department of Justice	WUHS 12077	Wake Forest Univ Sch Med

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For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.560	D	39,297	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560	I	35,122	National Institute of Justice Research, Evaluation, and Development Project Grants	08-SC-NIJ-1007	Duke University
16.589	I	4,853	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Grant Program	2005-10	NCJFCJ
		<u>268,533</u>	Total — Research and Development Cluster — U. S. Department of Justice		
<b><u>U. S. Department of State</u></b>					
19	D	227,385	U.S. Department of State		
19	I	(2,620)	U.S. Department of State	S-NEAPI-04-CA-115	SE Consort Intl Dev
19.300	I	(5,827)	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	820-9	Natl Cncl Eurasian
		<u>218,938</u>	Total — Research and Development Cluster — U. S. Department of State		
<b><u>U. S. Department of Transportation</u></b>					
20	D	1,583,168	U.S. Department of Transportation		
20	I	1,427	U.S. Department of Transportation	37769.00	Bellomo-Mcgee, Inc
20	I	3,247	U.S. Department of Transportation	Task BMISG05B025	Bellomo-Mcgee, Inc
20	I	7,468	U.S. Department of Transportation	2007-1799	CVSA
20	I	6,193	U.S. Department of Transportation	N/A	El Pueblo, Inc.
20	I	(7,614)	U.S. Department of Transportation	437-25-46	Iowa University
20	I	25,554	U.S. Department of Transportation	SA-1911-08/SP-1900-0	Kansas Dept Transpor
20	I	17,127	U.S. Department of Transportation	5710002033	MA Insti Technology
20	I	12,826	U.S. Department of Transportation	5710002072	MA Insti Technology
20	I	86,222	U.S. Department of Transportation	5710002208	MA Insti Technology
20	I	70,900	U.S. Department of Transportation	N/A	Motorcycle Safety Fd
20	I	653	U.S. Department of Transportation	2007-0197	Mulkey, Inc.
20	I	56	U.S. Department of Transportation	HR 3-62	Natl Acad of Science
20	I	84,656	U.S. Department of Transportation	HR17-25	Natl Acad of Science
20	I	159,727	U.S. Department of Transportation	HR17-35/DOT-6505-099	Natl Acad of Science
20	I	31,261	U.S. Department of Transportation	HR20-07(212)	Natl Acad of Science
20	I	59,430	U.S. Department of Transportation	SHRP-S 01(D)	Natl Acad of Science
20	I	211,709	U.S. Department of Transportation	HR 03-78A	Natl Acad of Science
20	I	(8,534)	U.S. Department of Transportation	N/A	Natl Safety Council
20	I	19,223	U.S. Department of Transportation	N/A	Natl Safety Council
20	I	41,666	U.S. Department of Transportation	Task Ord#10-FHWA L	Nichols Consulting
20	I	10,457	U.S. Department of Transportation	2155.114A	Performtech Inc
20	I	19,722	U.S. Department of Transportation	2155.115A	Performtech Inc
20	I	41,546	U.S. Department of Transportation	2155.513A	Performtech Inc
20	I	4,148	U.S. Department of Transportation	S040043	Texas A&M Rsch Fdn
20	I	34,185	U.S. Department of Transportation	S060062	Texas A&M Rsch Fdn

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20	I	118,834	U.S. Department of Transportation	DTNH22-05-D-05043	Transanalytics
20	I	17,888	U.S. Department of Transportation	N/A	Transanalytics
20	I	7,349	U.S. Department of Transportation	07-NCSU-E1	Univ of Tennessee
20	I	19,862	U.S. Department of Transportation	07-NCSU-S3	Univ of Tennessee
20	I	6,586	U.S. Department of Transportation	07-UNCCH-E1	Univ of Tennessee
20	I	13,226	U.S. Department of Transportation	07-UNCCH-R-S5/DTRS99	Univ of Tennessee
20	I	222,526	U.S. Department of Transportation	PO#0000133976/250602	Univ of Utah
20	I	35,908	U.S. Department of Transportation	367769	Vanasse Hangen Brust
20	I	115,133	U.S. Department of Transportation	37769.00	Vanasse Hangen Brust
20	I	30,706	U.S. Department of Transportation	Alt IntrscIT Trmnt	Vanasse Hangen Brust
20	I	17,997	U.S. Department of Transportation	N/A	Vanasse Hangen Brust
20.200	D	379,085	Highway Research and Development Program		
20.515	I	6,000	State Planning and Research	3049003200-07-470	Univ of Kentucky
20.515	I	9,904	State Planning and Research	UKRF3049022337-08-20	Univ of Kentucky
20.701	D	2,570	University Transportation Centers Program		
20.701	I	46,896	University Transportation Centers Program	RES-05-001	Alaska DOT
20.701	I	86,076	University Transportation Centers Program	99-NCSU-E1	Univ of Tennessee
20.761	I	35,121	Biobased Transportation Research	101568	Univ of Tennessee
20.761	I	33,991	Biobased Transportation Research	101571	Univ of Tennessee
20.761	I	3,771	Biobased Transportation Research	102406	Univ of Tennessee
		<u>3,725,852</u>	Total — Research and Development Cluster — U. S. Department of Transportation		
<b><u>Library of Congress</u></b>					
42	I	127,477	Library of Congress	C08-085837	CACI-ISS Inc.
42	I	172,047	Library of Congress	F011777	Univ of Michigan
		<u>299,524</u>	Total — Research and Development Cluster — Library of Congress		
<b><u>National Aeronautics and Space Administration</u></b>					
43	D	2,800,154	National Aeronautics and Space Administration		
43	I	(1,214)	National Aeronautics and Space Administration	N/A	2020 Company, LLC
43	I	30,001	National Aeronautics and Space Administration	P.O. # 2020-071707	2020 Company, LLC
43	I	29,995	National Aeronautics and Space Administration	0448-1377	Aptima, Inc.
43	I	12,409	National Aeronautics and Space Administration	5H07563	Boeing Company
43	I	52,810	National Aeronautics and Space Administration	1307958	Calif Inst Technolog
43	I	615	National Aeronautics and Space Administration	1264893	California Inst.

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
43	I	7,381	National Aeronautics and Space Administration	1276736	California Inst.
43	I	112	National Aeronautics and Space Administration	1276758	California Inst.
43	I	14,208	National Aeronautics and Space Administration	1288057	California Inst.
43	I	27,395	National Aeronautics and Space Administration	1294541	California Inst.
43	I	4,414	National Aeronautics and Space Administration	CSGF 002-034-03	California Space Gra
43	I	(1,030)	National Aeronautics and Space Administration	04-002	Hampton University
43	I	88,841	National Aeronautics and Space Administration	2006-1249	Kalscott Engineering
43	I	3,649	National Aeronautics and Space Administration	PO#21179	Marine Biological La
43	I	(3,136)	National Aeronautics and Space Administration	642731	Michigan State Univ.
43	I	22,025	National Aeronautics and Space Administration	91978/NAS13-99030	Mississippi Space Ser
43	I	186,345	National Aeronautics and Space Administration	NCAT-03-01	National Institute of Aerospace
43	I	102,244	National Aeronautics and Space Administration	X07-7019-NCAT	National Institute of Aerospace
43	I	56,653	National Aeronautics and Space Administration	2005-0372-02	Nat'l Inst. of Aeros
43	I	80,673	National Aeronautics and Space Administration	NCSU-03-01-2598-NC	Nat'l Inst. of Aeros
43	I	108,511	National Aeronautics and Space Administration	NCSU-03-01-3520	Nat'l Inst. of Aeros
43	I	(12)	National Aeronautics and Space Administration	NCSU-03-01-4815-NC	Nat'l Inst. of Aeros
43	I	12,621	National Aeronautics and Space Administration	NCSU-03-01-4825-NC	Nat'l Inst. of Aeros
43	I	13,681	National Aeronautics and Space Administration	NCSU-03-01-4827-NC	Nat'l Inst. of Aeros
43	I	7,344	National Aeronautics and Space Administration	NCSU-03-01-4832-NC	Nat'l Inst. of Aeros
43	I	39,376	National Aeronautics and Space Administration	NCSU-03-01-4837-NC	Nat'l Inst. of Aeros
43	I	43,421	National Aeronautics and Space Administration	NCSU-03-01-4838-NC	Nat'l Inst. of Aeros
43	I	40,008	National Aeronautics and Space Administration	NCSU-03-01-4844-NC	Nat'l Inst. of Aeros
43	I	32,212	National Aeronautics and Space Administration	NCSU-03-01-4848-NC	Nat'l Inst. of Aeros
43	I	57,773	National Aeronautics and Space Administration	NCSU-03-01-4856-NC	Nat'l Inst. of Aeros
43	I	41,959	National Aeronautics and Space Administration	NCSU-05-JPL	Nat'l Inst. of Aeros
43	I	48,222	National Aeronautics and Space Administration	T05-6000-6024-NC	Nat'l Inst. of Aeros
43	I	3,391	National Aeronautics and Space Administration	T05-6000-6113-NC	Nat'l Inst. of Aeros
43	I	50,043	National Aeronautics and Space Administration	X06-9016-NC	Nat'l Inst. of Aeros
43	I	95,834	National Aeronautics and Space Administration	00000534	Princeton Univ
43	I	28,294	National Aeronautics and Space Administration	GO6-7059X	Smithsonian Astrophysics
43	I	2,573	National Aeronautics and Space Administration	115326	Smithsonian Astrophysics
43	I	(7,609)	National Aeronautics and Space Administration	GO5-6051A	Smithsonian Astrophysics
43	I	3,674	National Aeronautics and Space Administration	GO5-6053A	Smithsonian Astrophysics
43	I	22,661	National Aeronautics and Space Administration	Letter Dated 7/15/2006	United Negro College Fund
43	I	10,102	National Aeronautics and Space Administration	UCF01-0000148240	Univ of Central Flor
43	I	27,913	National Aeronautics and Space Administration	UF-EIES-0702038-NC	Univ of Florida
43	I	12,231	National Aeronautics and Space Administration	1996-1305-04	Univ of Hawaii

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43	I	76,186	National Aeronautics and Space Administration	ACK774	Univ of Idaho
43	I	752	National Aeronautics and Space Administration	177298	Univ of Washington
43	I	14,345	National Aeronautics and Space Administration	UF-EIES-0202006-NCAT	University of Florida
43	I	141,020	National Aeronautics and Space Administration	Z689201	University of Maryland
43	I	(8,491)	National Aeronautics and Space Administration	07605-003-052	USRA
43	I	(26,623)	National Aeronautics and Space Administration	NCAT-03-01	Virginia Polytechnic Institute and State University
43.001	D	619,399	Aerospace Education Services Program		
43.001	I	3,102	Aerospace Education Services Program	1265236	California Inst.
43.001	I	97,299	Aerospace Education Services Program	200/536969.571	Dartmouth College
43.001	I	20,197	Aerospace Education Services Program	NCSU-03-01-2536-NC	Nat'l Inst. of Aeros
43.001	I	280,386	Aerospace Education Services Program	NCSU-03-01-3520-NC	Nat'l Inst. of Aeros
43.001	I	18,333	Aerospace Education Services Program	NCSU-03-01-4806-NC	Nat'l Inst. of Aeros
43.001	I	30,720	Aerospace Education Services Program	16228099	Univ of Central FL
43.001	I	15,593	Aerospace Education Services Program	0000003524	University of Maryland
43.001	I	4,985	Aerospace Education Services Program	Sub Award #Z634017	University of Maryland
43.002	I	(24)	Technology Transfer	072402/535842	Univ of Rhode Island
		<u>5,495,946</u>	Total — Research and Development Cluster — National Aeronautics and Space Administration		

**National Endowment for the Arts and Humanities**

45	D	20,069	National Foundation on the Arts and the Humanities		
45.024	D	(2,336)	Promotion of the Arts-Grants to Organizations and Individuals		
45.024	I	5,000	Promotion of the Arts-Grants to Organizations and Individuals	27799	Arts Midwest
45.129	I	9,057	Promotion of the Humanities-Federal/State Partnership	W07-01	NC Humanities Council
45.129	I	3,998	Promotion of the Humanities-Federal/State Partnership	S07-20	NC Humanities Council
45.149	D	162,191	Promotion of the Humanities-Division of Preservation and Access		
45.161	D	181,190	Promotion of the Humanities-Research		
45.169	D	16,282	Promotion of the Humanities-Office of Digital Humanities		
45.301	D	3,195	Museums for America		
45.301	I	458	Museums for America	R00237	Florida State
45.312	D	207,359	National Leadership Grants		
45.313	D	764,046	Laura Bush 21st Century Librarian Program		
		<u>1,370,509</u>	Total — Research and Development Cluster — National Endowment for the Arts and Humanities		

**National Science Foundation**

47	D	2,235,618	National Science Foundation		
47	I	28,376	National Science Foundation	N/A	Assoc. for Inst. Res
47	I	1	National Science Foundation	N/A	Conference Board Mathematical Science



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47	I	4,276	National Science Foundation	N/A	Consort Ocean Leader
47	I	122,997	National Science Foundation	Subcontract No.. 2	Hampton University
47	I	1,611	National Science Foundation	62205	Natl Center for Engineering and Technology Education
47	I	195,061	National Science Foundation	04-308;grant code: A6735	National Science Foundation
47	I	4,351	National Science Foundation	DMI - 0419218	Performance Polymer Solutions, Inc
47	I	139,862	National Science Foundation	R38719-73900004	Rice University
47	I	(3)	National Science Foundation	C101	South Carolina Sea Grant
47	I	11,135	National Science Foundation	C201	South Carolina Sea Grant
47	I	28,741	National Science Foundation	C301	South Carolina Sea Grant
47	I	163,984	National Science Foundation	S08-40265	Univ Corp Atmos Res
47	I	106,501	National Science Foundation	2003-01685-1/A6734	Univ of Ill Champaign
47	I	67,052	National Science Foundation	2007-0911	Valencell Inc.
47	I	5,084	National Science Foundation	26-0299058-01/0634	Valparaiso University
47	I	6,007	National Science Foundation	CR-19070-527756	Virginia Polytechnic Institute and State University
47	I	62	National Science Foundation	N/A	Virginia Polytechnic Institute and State University
47.041	D	6,201,299	Engineering Grants		
47.041	I	18,123	Engineering Grants	N/A	3F, LLC
47.041	I	(3,414)	Engineering Grants	02-093	Arizona State Univ
47.041	I	88,972	Engineering Grants	2004-0272	Barr-Mullin, Inc.
47.041	I	74,812	Engineering Grants	01-061004	Bluerisc
47.041	I	50,643	Engineering Grants	1159-7558-206-200628	Clemson University
47.041	I	1,987	Engineering Grants	2007-1119	Firebird Advanced
47.041	I	61,233	Engineering Grants	5710001766	Mass. Inst. of Tech.
47.041	I	(3,037)	Engineering Grants	PO#RF00946953/741493	Ohio State U Res Fdn
47.041	I	(70)	Engineering Grants	N/A	Orobridge, Inc.
47.041	I	101,916	Engineering Grants	2006-1305	SISU Chemical, LLC
47.041	I	9,806	Engineering Grants	prime#cms0527387poZ805179	The Research Corp. of the University of Hawaii
47.041	I	48,628	Engineering Grants	8306	Univ of Delaware
47.041	I	67,739	Engineering Grants	H31506	Univ of Southern California
47.041	I	50,877	Engineering Grants	F010310	University of Michigan
47.041	I	281,156	Engineering Grants	EEC-0540834	University of Minnesota
47.041	I	32,725	Engineering Grants	UTA06-820	University of Texas at Austin
47.041	I	124,733	Engineering Grants	CR-19070-427756	Virginia Polytechnic Institute and State University
47.049	D	15,873,673	Mathematical and Physical Sciences		
47.049	I	20,878	Mathematical and Physical Sciences	520739	College of Charleston
47.049	I	722	Mathematical and Physical Sciences	45499-7678	Cornell University
47.049	I	366,021	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University

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47.049	I	296,932	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.049	I	172,877	Mathematical and Physical Sciences	08-SC-NIH-1026	Duke University
47.049	I	(290)	Mathematical and Physical Sciences	TUL153-03/04	Tulane University
47.049	I	9,175	Mathematical and Physical Sciences	RR551-209/6330977	Univ of Georgia
47.049	I	2,485	Mathematical and Physical Sciences	GA10153-121489	Univ of Virginia
47.049	I	93,184	Mathematical and Physical Sciences	431140	Univ of Wash-Seattle
47.049	I	27,497	Mathematical and Physical Sciences	919690	Univ of Wash-Seattle
47.049	I	180,904	Mathematical and Physical Sciences	647F275	Univ Wisconsin-Madison
47.050	D	3,836,455	Geosciences		
47.050	I	16,827	Geosciences	SUB# 16-2002	Amer Museum of Natural History
47.050	I	30,300	Geosciences	202601552-02	Florida International
47.050	I	40,681	Geosciences	9201902	Princeton University
47.050	I	29,655	Geosciences	UF-EIES-0810013-UNC	Univ of Florida
47.050	I	1,750	Geosciences	RR100-508/3506528	Univ of Georgia
47.050	I	286	Geosciences	05-652	Univ of Texas-Austin
47.050	I	10,344	Geosciences	10228241	University of California at San Diego
47.050	I	32,636	Geosciences	OCE-0603790-21131	University of California, Merced
47.050	I	7,052	Geosciences	P127756	University of Miami
47.070	D	6,234,844	Computer and Information Science and Engineering		
47.070	I	9,846	Computer and Information Science and Engineering	1153-7558-206-2006-152	Clemson University
47.070	I	12,004	Computer and Information Science and Engineering	235388	Drexel Univ
47.070	I	(1)	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke University
47.070	I	754	Computer and Information Science and Engineering	04-SC-NSF-1033	Duke University
47.070	I	(36,337)	Computer and Information Science and Engineering	04-SC-NSF-1034	Duke University
47.070	I	42,510	Computer and Information Science and Engineering	0830 310 A644 1488	Northwestern Univ.
47.070	I	14,425	Computer and Information Science and Engineering	501-1409-1	Purdue University
47.070	I	407	Computer and Information Science and Engineering	SA5874-10808PG	Univ Calif-Berkeley
47.070	I	59,938	Computer and Information Science and Engineering	PO# 10267787	Univ of California
47.070	I	202,396	Computer and Information Science and Engineering	30085-J	Univ of Chicago
47.070	I	(18,080)	Computer and Information Science and Engineering	UF-EIES-0305006NCS	Univ of Florida
47.070	I	298,107	Computer and Information Science and Engineering	A6118/2005-06198-03	Univ of Ill Champaign
47.070	I	(105)	Computer and Information Science and Engineering	UTA06-262	Univ of Texas-Austin
47.070	I	582	Computer and Information Science and Engineering	0R11000-01.01	Univ Tennessee/Knoxville
47.074	D	12,538,662	Biological Sciences		
47.074	I	(3,019)	Biological Sciences	G-3194-1-Recreated	Colorado State Univ.
47.074	I	12,076	Biological Sciences	51200-8396	Cornell University
47.074	I	26,752	Biological Sciences	5-34028.5710	Dartmouth College

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47.074	I	53,699	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	210,323	Biological Sciences	05-SC-NSF-1041	Duke University
47.074	I	220,361	Biological Sciences	06-SC-NSF-1070	Duke University
47.074	I	91,246	Biological Sciences	07-SC-NSF-1051	Duke University
47.074	I	58,758	Biological Sciences	50105-2	Field Museum
47.074	I	47,845	Biological Sciences	2919/200200632	Inst Ecosystem Studies
47.074	I	12,925	Biological Sciences	420-40-29	Iowa State Univ.
47.074	I	52,491	Biological Sciences	5710001924	Mass. Inst. of Tech.
47.074	I	4,632	Biological Sciences	532700	Northeastern Univ
47.074	I	17,989	Biological Sciences	02-0285	Univ Louisiana @ Lafayette
47.074	I	117,703	Biological Sciences	II-RR 014195-NCST	Univ of Cal - Davis
47.074	I	68,838	Biological Sciences	S-000208	Univ of Cal-Riverside
47.074	I	4,573	Biological Sciences	30602	Univ of Chicago
47.074	I	14,513	Biological Sciences	FRS #524639 PSA #6	Univ of Connecticut
47.074	I	1,571	Biological Sciences	FY2003-028	Univ of Kansas
47.074	I	(2,682)	Biological Sciences	T4146359201	Univ of Minnesota
47.074	I	(832)	Biological Sciences	10167-112940	Univ of Virginia
47.074	I	76,169	Biological Sciences	GA10618-127098	Univ of Virginia
47.074	I	149,132	Biological Sciences	646G203	Univ of Wisconsin
47.074	I	129,700	Biological Sciences	USD-07-07	Univ South Dakota
47.074	I	211,295	Biological Sciences	X105335	Univ Wisconsin-Madison
47.074	I	11,895	Biological Sciences	Y483309	University of Arizona
47.074	I	3,500	Biological Sciences	II-RR 014195-NCST	University of California
47.074	I	15,925	Biological Sciences	02-0285	University of Louisiana Lafayette
47.074	I	109,040	Biological Sciences	19071-477392	VA. Polytech. Inst.
47.074	I	3,197	Biological Sciences	CR-19071-477208	VA. Polytech. Inst.
47.074	I	64,128	Biological Sciences	G001594-001	Washington St Univ
47.075	D	2,145,039	Social, Behavioral, and Economic Sciences		
47.075	I	45,327	Social, Behavioral, and Economic Sciences	N/A	American Bar Foundation
47.075	I	9,616	Social, Behavioral, and Economic Sciences	05-599	Arizona State Univ.
47.075	I	132,866	Social, Behavioral, and Economic Sciences	07-823	Arizona State Univ.
47.075	I	41,807	Social, Behavioral, and Economic Sciences	07-SC-NSF-1045	Duke University
47.075	I	16,390	Social, Behavioral, and Economic Sciences	2958/200200735	Inst Ecosystem Studies
47.075	I	34,768	Social, Behavioral, and Economic Sciences	2005-01042-01	Univ of Ill Champaign
47.075	I	9,301	Social, Behavioral, and Economic Sciences	2007-01334-01/A4650	Univ of Ill Champaign
47.075	I	36,230	Social, Behavioral, and Economic Sciences	3000595881	Univ of Michigan
47.076	D	6,911,130	Education and Human Resources		
47.076	I	21,026	Education and Human Resources	2005-1507-02	AAAS

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47.076	I	23,874	Education and Human Resources	2005-1507-03	AAAS
47.076	I	33,443	Education and Human Resources	N/A	AAAS
47.076	I	38,020	Education and Human Resources	2003-0919	Bay Area Discovery M
47.076	I	5,505	Education and Human Resources	N/A	Carleton College
47.076	I	2,124	Education and Human Resources	05-SC-NSF-1059	Duke University
47.076	I	18,792	Education and Human Resources	08-SC-NSF-1031	Duke University
47.076	I	62,672	Education and Human Resources	ERD63	Florida Atlantic Univ
47.076	I	14,422	Education and Human Resources	108023-5011219	Harvard University
47.076	I	20,844	Education and Human Resources	501965	Maricopa Community College
47.076	I	(773)	Education and Human Resources	PM105603	Michigan St Univ
47.076	I	250	Education and Human Resources	agreement no.: RSC02014	National Science Foundation
47.076	I	6,445	Education and Human Resources	745421	Ohio State Univ.
47.076	I	4,795	Education and Human Resources	501-2400-01	Purdue University
47.076	I	78,611	Education and Human Resources	21827-561402-01075	Syracuse University
47.078	D	278,462	Polar Programs		
47.079	D	121,758	International Science and Engineering (OISE)		
47.079	I	21,947	International Science and Engineering (OISE)	B10537	Rensselaer Polytechn
47.079	I	14,844	International Science and Engineering (OISE)	3000835643	Univ of Michigan
47.079	I	21,426	International Science and Engineering (OISE)	C00014827-1	Univ of Missouri-Col
47.080	D	187,078	Office of Cyberinfrastructure		
47.080	I	35,690	Office of Cyberinfrastructure	48-124-31/PO 347117	Indiana Univ
		<u>62,916,312</u>	Total — Research and Development Cluster — National Science Foundation		
<b><u>U. S. Department of Veterans Affairs</u></b>					
64	D	19,532	U.S. Department of Veterans Affairs		
		<u>19,532</u>	Total — Research and Development Cluster — U. S. Department of Veterans Affairs		
<b><u>U. S. Environmental Protection Agency</u></b>					
66	D	2,609,917	Environmental Protection Agency		
66	I	585	Environmental Protection Agency	2579	AWWA Research Fdn
66	I	1,565	Environmental Protection Agency	2666/2741	AWWA Research Fdn
66	I	2,719	Environmental Protection Agency	3177	AWWA Research Fdn
66	I	(7,407)	Environmental Protection Agency	S1003215	Computer Science Cor
66	I	91,105	Environmental Protection Agency	106016-UNC-01	Constella Clinical
66	I	126,300	Environmental Protection Agency	106029-UNC-02	Constella Clinical
66	I	(15,497)	Environmental Protection Agency	01-3	Health Effects Inst
66	I	66,805	Environmental Protection Agency	PO#200706639	Mactec Federal Prog
66	I	73,561	Environmental Protection Agency	N/A	Miox Corporation

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66	I	66,130	Environmental Protection Agency	4-321-0210288 / MO	RTI International
66	I	6,837	Environmental Protection Agency	71731	So Calif Metrop Wate
66	I	32,670	Environmental Protection Agency	236H994	Univ of Wisconsin
66.001	D	2,012,090	Air Pollution Control Program Support		
66.032	D	212,440	State Indoor Radon Grants		
66.419	D	8,639,413	Water Pollution Control State, Interstate, and Tribal Program Support		
66.436	D	54,951	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
66.439	D	69,425	Targeted Watersheds Grants		
66.460	I	5,937	Nonpoint Source Implementation Grants	2007-1532	Southwestern NC R C
66.460	I	13,578	Nonpoint Source Implementation Grants	2007-0665	Upper Neuse River Basin
66.461	D	441,970	Regional Wetland Program Development Grants		
66.463	I	2,122	Water Quality Cooperative Agreements	042G106066-A	Boise State Univ
66.480	D	12,626	Assessment and Watershed Protection Program Grants		
66.500	D	1,055,006	Environmental Protection-Consolidated Research		
66.500	I	(267)	Environmental Protection-Consolidated Research	00ECUEPA8401	Pennsylvania State Univ
66.509	D	2,611,429	Science To Achieve Results (STAR) Research Program		
66.509	I	568	Science To Achieve Results (STAR) Research Program	751U9185	Research Triangle Institute
66.509	I	22,432	Science To Achieve Results (STAR) Research Program	4915 - 523792	Univ of Connecticut
66.510	D	7,417	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.511	D	3,338,620	Office of Research and Development Consolidated Research/Training		
66.511	I	23,453	Office of Research and Development Consolidated Research/Training	2-340-0210384	RTI International
66.511	I	9,099	Office of Research and Development Consolidated Research/Training	06-HHE-5PP	Water Environ Rsch
66.514	D	104,337	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	5,017	P3 Award: National Student Design Competition for Sustainability		
66.606	D	277,757	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	26,249	Surveys, Studies, Investigations and Special Purpose Grants	20-23016-UNC0707	Houston Adv Res Ctr
66.606	I	21,783	Surveys, Studies, Investigations and Special Purpose Grants	080600-331712-19	Mississippi State
66.606	I	30,381	Surveys, Studies, Investigations and Special Purpose Grants	TCE 427011	Texas A & M Univ.
66.606	I	14,851	Surveys, Studies, Investigations and Special Purpose Grants	TCE 428003	Texas A & M Univ.
66.606	I	55,753	Surveys, Studies, Investigations and Special Purpose Grants	03-CTS-16T	WERF
66.611	D	10,507	Environmental Policy and Innovation Grants		
66.708	D	191,460	Pollution Prevention Grants Program		
66.809	D	419,281	Superfund State and Indian Tribe Core Program Cooperative Agreements		
		<u>22,744,975</u>	Total — Research and Development Cluster — U. S. Environmental Protection Agency		

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<b><u>U. S. Department of Energy</u></b>					
81	D	6,166,933	U.S. Department of Energy		
81	I	7,503	U.S. Department of Energy	N/A	Alcorn State University
81	I	77,637	U.S. Department of Energy	4300055471	B&W Y-12, LLC
81	I	8,123	U.S. Department of Energy	63244	Battelle Energy Alliance
81	I	22,740	U.S. Department of Energy	00042959 #00001	Battelle Energy Alliance
81	I	83,380	U.S. Department of Energy	00042959 #00001 #5	Battelle Energy Alliance
81	I	11,714	U.S. Department of Energy	00042959 #10	Battelle Energy Alliance
81	I	(11,436)	U.S. Department of Energy	00042959 #3	Battelle Energy Alliance
81	I	7,730	U.S. Department of Energy	00042959 #3 MOD #4	Battelle Energy Alliance
81	I	(8,306)	U.S. Department of Energy	00042959 #6	Battelle Energy Alliance
81	I	45,000	U.S. Department of Energy	00042959 #6 AMEND	Battelle Energy Alliance
81	I	15,560	U.S. Department of Energy	00042959 #8	Battelle Energy Alliance
81	I	32,348	U.S. Department of Energy	00042959 #9	Battelle Energy Alliance
81	I	50,023	U.S. Department of Energy	68393-01	Battelle Energy Alliance
81	I	30,081	U.S. Department of Energy	2006-1763	Calabazas Creek Rese
81	I	157,673	U.S. Department of Energy	2006-2115	Cleantech Partners,
81	I	47,470	U.S. Department of Energy	2007-1722	Enernex Corporation
81	I	36,267	U.S. Department of Energy	633254-192522	Howard University
81	I	(124)	U.S. Department of Energy	03-03/23/05	Instrumentation Assoc
81	I	55,384	U.S. Department of Energy	634758	Jackson State University
81	I	38,375	U.S. Department of Energy	N/A	Krell Institute
81	I	(2,275)	U.S. Department of Energy	6464866	L. Berkeley Nat'l Lab
81	I	(5,036)	U.S. Department of Energy	6720489	L. Berkeley Nat'l Lab
81	I	2,830	U.S. Department of Energy	B563988	Lawrence Livermore N
81	I	24,966	U.S. Department of Energy	B573133	Lawrence Livermore N
81	I	99,060	U.S. Department of Energy	37696-001-06	Los Alamos Nat'l Lab
81	I	155,801	U.S. Department of Energy	55547-0001-07	Los Alamos Nat'l Lab
81	I	(6,998)	U.S. Department of Energy	57831-001-02 97	Los Alamos Nat'l Lab
81	I	29,637	U.S. Department of Energy	60426-001-08 F3	Los Alamos Nat'l Lab
81	I	18,513	U.S. Department of Energy	62250-001-08	Los Alamos Nat'l Lab
81	I	2,448	U.S. Department of Energy	63039-001-08	Los Alamos Nat'l Lab
81	I	(28,515)	U.S. Department of Energy	7665-001-05	Los Alamos Nat'l Lab
81	I	34,470	U.S. Department of Energy	AAT-2-31605-05	MRI-NREL
81	I	(3,271)	U.S. Department of Energy	XAK-8-17619-11	Nat Rnl Enrg Lab/MRI
81	I	12,303	U.S. Department of Energy	STAC-Agreement	National Association of State Energy Officials
81	I	16,616	U.S. Department of Energy	ACQ-4-33623-07	National Renewable Energy Lab

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81	I	1,381	U.S. Department of Energy	XCX-2-31214-01	National Renewable Energy Lab
81	I	29,776	U.S. Department of Energy	PO# 5-17171	Oak Ridge Assoc Univ
81	I	(7,046)	U.S. Department of Energy	4000050221	Oak Ridge Nat'l Labs
81	I	(502)	U.S. Department of Energy	4000050690	Oak Ridge Nat'l Labs
81	I	(4,144)	U.S. Department of Energy	2006-2210	Orbit Energy, Inc.
81	I	19,418	U.S. Department of Energy	SC10041	Prairie View A&M University
81	I	(1,340)	U.S. Department of Energy	R7A12J/R7B12J	Rice University
81	I	141,841	U.S. Department of Energy	726318	Sandia National Lab
81	I	14,130	U.S. Department of Energy	545794	Sandia Nat'l Labs
81	I	48,855	U.S. Department of Energy	07-731003-UTC-NCA&T-NC	South Carolina State University
81	I	2,420	U.S. Department of Energy	483139	South Dakota State Univ
81	I	348	U.S. Department of Energy	SURA-02-C0004	Southeastern Universities Research Association
81	I	807	U.S. Department of Energy	B542708	U Cal Lawrence Livermore
81	I	34,037	U.S. Department of Energy	B571062	U Cal Lawrence Livermore
81	I	23,269	U.S. Department of Energy	5F-00428	U Chicago Argonne LLC
81	I	(446)	U.S. Department of Energy	2003-02379-1/A8555	Univ of Ill Champaign
81	I	14,298	U.S. Department of Energy	412781-G	Univ of Rochester
81	I	3,362	U.S. Department of Energy	100543	Univ of Tennessee
81	I	8,052	U.S. Department of Energy	OR10986-001.01	Univ of Tennessee
81	I	30,797	U.S. Department of Energy	4000020229	UT-Battelle LLC
81	I	19,968	U.S. Department of Energy	4000062889	UT-Battelle LLC
81	I	21,455	U.S. Department of Energy	4000003388	UT-Battelle LLC
81	I	33,943	U.S. Department of Energy	4000006079	UT-Battelle LLC
81	I	(20)	U.S. Department of Energy	4000018765	UT-Battelle LLC
81	I	65,030	U.S. Department of Energy	4000028105	UT-Battelle LLC
81	I	35,170	U.S. Department of Energy	4000029406	UT-Battelle LLC
81	I	67,572	U.S. Department of Energy	4000040729	UT-Battelle LLC
81	I	46,428	U.S. Department of Energy	4000047024	UT-Battelle LLC
81	I	2,983	U.S. Department of Energy	4000048326	UT-Battelle LLC
81	I	50,404	U.S. Department of Energy	4000056870	UT-Battelle LLC
81	I	9,183	U.S. Department of Energy	4000057155	UT-Battelle LLC
81	I	54,409	U.S. Department of Energy	4000058620	UT-Battelle LLC
81	I	74,380	U.S. Department of Energy	4000059924	UT-Battelle LLC
81	I	28,728	U.S. Department of Energy	4000061675	UT-Battelle LLC
81	I	108,690	U.S. Department of Energy	4000063401	UT-Battelle LLC
81	I	23,854	U.S. Department of Energy	4000065691	UT-Battelle LLC
81	I	347,349	U.S. Department of Energy	4000063955	UT-Battelle LLC
81	I	84	U.S. Department of Energy	4000016791	UT-Battelle/OML

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81	I	14,134	U.S. Department of Energy	4000036179	UT-Battelle/OML
81	I	53,380	U.S. Department of Energy	AC634860	Washington Savannah
81.036	I	122,024	Inventions and Innovations	4000032096	UT-Battelle LLC
81.041	I	16,033	State Energy Program	C05-6061	Virginia Dmme
81.049	D	2,386,892	Office of Science Financial Assistance Program		
81.049	I	53,264	Office of Science Financial Assistance Program	06-SC-DOE-1051	Duke University
81.049	I	71,268	Office of Science Financial Assistance Program	07-SC-NICCR-1057	Duke University
81.049	I	37,424	Office of Science Financial Assistance Program	5710001893	Mass. Inst. of Tech.
81.049	I	(1,271)	Office of Science Financial Assistance Program	G0081A-A	Oregon State Univ.
81.049	I	28,974	Office of Science Financial Assistance Program	2007-2004	Soltronics, LLC
81.049	I	89,405	Office of Science Financial Assistance Program	TUL-536-06/07	Tulane University
81.049	I	79,161	Office of Science Financial Assistance Program	371979	Univ of Wash-Seattle
81.049	I	54,876	Office of Science Financial Assistance Program	19071-429224	VA. Polytech. Inst.
81.086	D	99,183	Conservation Research and Development		
81.087	D	53,994	Renewable Energy Research and Development		
81.087	I	5,623	Renewable Energy Research and Development	GO12026-199	CPBR, Inc.
81.087	I	616	Renewable Energy Research and Development	GO12026-213	CPBR, Inc.
81.087	I	37,151	Renewable Energy Research and Development	GO12026-225	CPBR, Inc.
81.089	D	133,250	Fossil Energy Research and Development		
81.112	D	267,048	Stewardship Science Grant Program		
81.112	I	10,255	Stewardship Science Grant Program	414089-G/ 5-23730	Univ of Rochester
81.114	D	1,010,722	University Reactor Infrastructure and Education Support		
81.117	D	2,954	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	I	20,063	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	2007-0339	TGI-USA
81.117	I	46,345	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	2007-0550	TGI-USA
81.121	D	547,162	Nuclear Energy Research, Development and Demonstration		
81.121	I	155,976	Nuclear Energy Research, Development and Demonstration	C00017079-2	Univ of Missouri
81.121	I	136,822	Nuclear Energy Research, Development and Demonstration	OR10531-001.01	Univ of Tennessee
81.121	I	39,714	Nuclear Energy Research, Development and Demonstration	108880-G002297	Washington State University
81.122	I	98,312	Electricity Delivery and Energy Reliability, Research, Development and Analysis	704114	Silicon Power Corporation
		<u>14,244,301</u>	Total — Research and Development Cluster — U. S. Department of Energy		
<b>Federal Emergency Management Agency</b>					
83	I	175	Federal Emergency Management Agency	68469/75355	URS Corp
		<u>175</u>	Total — Research and Development Cluster — Federal Emergency Management Agency		



## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>U. S. Department of Education</u></b>					
84	D	651,335	U.S. Department of Education		
84	I	42,578	U.S. Department of Education	N/A	Comm Campus Partners
84	I	25,939	U.S. Department of Education	N/A	Wake Co Pub Sch Syst
84	I	6,768	U.S. Department of Education	ED-01-CO-0120	Westat
84.015	D	1,116,432	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		
84.015	I	4,911	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	04-SC-DED-1010	Duke University
84.015	I	13,970	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	06-SC-DED-1061	Duke University
84.015	I	106,680	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	06-SC-DED-1069	Duke University
84.015	I	97,343	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	06-SC-DED-1081	Duke University
84.015	I	9,772	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	06-SC-DED-1082	Duke University
84.015	I	9,840	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1001	Duke University
84.015	I	1,563	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1002	Duke University
84.015	I	129,286	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1044	Duke University
84.015	I	203,015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1046	Duke University

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84.015	I	148,316	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1064	Duke University
84.017	D	43,031	International Research and Studies		
84.022	D	17,009	Overseas Programs - Doctoral Dissertation Research Abroad		
84.051	D	7,281	Career and Technical Education -- National Programs		
84.087	D	873	Indian Education - Fellowships for Indian Students		
84.116	D	66,643	Fund for the Improvement of Postsecondary Education		
84.120	D	8,352	Minority Science and Engineering Improvement		
84.133	D	92,192	National Institute on Disability and Rehabilitation Research		
84.133	I	5,193	National Institute on Disability and Rehabilitation Research	2007-0928	RAF Models, Inc.
84.170	D	5,812	Javits Fellowships		
84.181	I	15,187	Special Education-Grants for Infants and Families	3208-33	Nevada St Hlth Div
84.184	D	150,079	Safe and Drug-Free Schools and Communities-National Programs		
84.200	D	355,747	Graduate Assistance in Areas of National Need		
84.206	D	487,183	Javits Gifted and Talented Students Education Grant Program		
84.220	D	420,572	Centers for International Business Education		
84.295	I	96,415	Ready-To-Learn Television	N/A	Michael Cohen Group
84.305	D	4,527,045	Education Research, Development and Dissemination		
84.305	I	114,351	Education Research, Development and Dissemination	GM10087-126361	Univ of Virginia
84.324	D	1,090,171	Research in Special Education		
84.324	I	237,203	Research in Special Education	51-000476	SRI International
84.324	I	80,826	Research in Special Education	51-000949	SRI International
84.324	I	53,580	Research in Special Education	5468	Univ of Connecticut
84.325	D	1,831,155	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	3,010,410	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326	I	929	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000681	SRI International
84.326	I	16,144	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000682	SRI International
84.326	I	4,931	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	UKRF 3046824700-08-3	Univ of Kentucky

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.326	I	57,196	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282101D	Univ of Oregon
84.327	D	132,475	Special Education-Technology and Media Services for Individuals with Disabilities		
84.349	I	144,386	Early Childhood Educator Professional Development	N/A	Zero To Three
84.350	D	70,693	Transition to Teaching		
84.359	I	99,469	Early Reading First	N/A	Richmond Co School
84.373	D	263,380	Special Education-Technical Assistance on State Data Collection		
		<u>16,073,661</u>	Total — Research and Development Cluster — U. S. Department of Education		

**National Archives and Records Administration**

89.003	D	78,786	National Historical Publications and Records Grants		
		<u>78,786</u>	Total — Research and Development Cluster — National Archives and Records Administration		

**United States Institute of Peace**

91.002	D	20,144	Solicited Grant Program		
		<u>20,144</u>	Total — Research and Development Cluster — United States Institute of Peace		

**U. S. Department of Health and Human Services**

93	D	16,028,356	U.S. Department of Health and Human Services		
93	I	173,133	U.S. Department of Health and Human Services	N/A	Academyhealth
93	I	2,545	U.S. Department of Health and Human Services	N/A	Am Med Stud Assoc Fd
93	I	78,356	U.S. Department of Health and Human Services	6666	Amer Coll Radiology
93	I	13,831	U.S. Department of Health and Human Services	CA80098-S1	Amer Coll Radiology
93	I	(783)	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	1,480	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	24,005	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	8,677	U.S. Department of Health and Human Services	N/A	APTIV Inc.
93	I	37,489	U.S. Department of Health and Human Services	N/A	Assn State & Territ Pu
93	I	(149)	U.S. Department of Health and Human Services	S3253-23/24	Assoc Sch Pub Health
93	I	(113)	U.S. Department of Health and Human Services	S3521-24/24	Assoc Sch Pub Health
93	I	39,131	U.S. Department of Health and Human Services	S3754-25/25	Assoc Sch Pub Health
93	I	16,773	U.S. Department of Health and Human Services	79184CBS36	Booz Allen & Hamilton
93	I	11,107	U.S. Department of Health and Human Services	79184CBS36/TO1:Task1	Booz Allen & Hamilton
93	I	4,742	U.S. Department of Health and Human Services	79184CBS36/TO1:Task2	Booz Allen & Hamilton
93	I	2,720	U.S. Department of Health and Human Services	79184CBS36/TO1:Task3	Booz Allen & Hamilton
93	I	100,188	U.S. Department of Health and Human Services	N/A	CALGB Fdn

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	46,925	U.S. Department of Health and Human Services	N/A	CALGB/Univ Chicago
93	I	44,775	U.S. Department of Health and Human Services	N/A	Carolina Donor Svcs
93	I	82,136	U.S. Department of Health and Human Services	N/A	Case Western Reserve
93	I	73,034	U.S. Department of Health and Human Services	RES421126	Case Western Reserve
93	I	5,805	U.S. Department of Health and Human Services	20728-01-04	Children's Hosp Phil
93	I	2,518	U.S. Department of Health and Human Services	0000137702	Children's Hosp Phil
93	I	(14,064)	U.S. Department of Health and Human Services	413390300101.076S5	Children's Hosp Reg Med
93	I	10,290	U.S. Department of Health and Human Services	N/A	Columbia Univ
93	I	20,905	U.S. Department of Health and Human Services	680430119	Consortium for Chldr
93	I	18,852	U.S. Department of Health and Human Services	N/A	Courtesy Assoc. Inc.
93	I	2,249	U.S. Department of Health and Human Services	5-30621	Dartmouth College
93	I	46,581	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93	I	137,735	U.S. Department of Health and Human Services	N/A	Dir Hlth Prom & Educ
93	I	8,892	U.S. Department of Health and Human Services	117161	Duke University
93	I	76,909	U.S. Department of Health and Human Services	125466	Duke Univ Med Ctr
93	I	13,983	U.S. Department of Health and Human Services	3036656/131860	Duke Univ Med Ctr
93	I	3,113	U.S. Department of Health and Human Services	DS 443	Duke Univ Med Ctr
93	I	875	U.S. Department of Health and Human Services	HL07069	Duke Univ Med Ctr
93	I	22,965	U.S. Department of Health and Human Services	N/A	Duke Univ Med Ctr
93	I	(10,362)	U.S. Department of Health and Human Services	UNC-CH-COHEN-01	Duke Univ Med Ctr
93	I	1,930	U.S. Department of Health and Human Services	125466	Duke University
93	I	2,024	U.S. Department of Health and Human Services	303.7374.73870	Duke University
93	I	153,207	U.S. Department of Health and Human Services	303-8546/129578	Duke University
93	I	11,283	U.S. Department of Health and Human Services	DS603/100528	Duke University
93	I	(5,202)	U.S. Department of Health and Human Services	N/A	Duke University
93	I	27,031	U.S. Department of Health and Human Services	N/A	Duke University
93	I	10,942	U.S. Department of Health and Human Services	N/A	Emmes Corporation
93	I	56,040	U.S. Department of Health and Human Services	PO 1568 P HB330	Emmes Corporation
93	I	7	U.S. Department of Health and Human Services	5-23356-G2	Emory University
93	I	7,118	U.S. Department of Health and Human Services	N/A	Emory University
93	I	(57,074)	U.S. Department of Health and Human Services	N/A	Ercole Biotech, Inc.
93	I	(7,270)	U.S. Department of Health and Human Services	630-4	Family Health Intl
93	I	25,254	U.S. Department of Health and Human Services	861	Family Health Intl
93	I	17,122	U.S. Department of Health and Human Services	0000644233	Fred Hutchinsn Cancer Research Center
93	I	194,830	U.S. Department of Health and Human Services	N/A	Global Vaccines Inc
93	I	331,625	U.S. Department of Health and Human Services	10-14025-02-06/05-C1	H Lee Moffit Cancer
93	I	16,400	U.S. Department of Health and Human Services	N/A	H Lee Moffit Cancer

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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
93	I	(9,580)	U.S. Department of Health and Human Services	2005-013	H Lee Moffitt Cancer
93	I	4,702	U.S. Department of Health and Human Services	HHSN261200622008C	H Lee Moffitt Cancer
93	I	12,628	U.S. Department of Health and Human Services	N/A	Ho-Chunk Nation
93	I	13,861	U.S. Department of Health and Human Services	N/A	Icoria, Inc
93	I	15,231	U.S. Department of Health and Human Services	N/A	Indiana Univ
93	I	(2,317)	U.S. Department of Health and Human Services	PO #39206-0165	Indiana Univ
93	I	29,237	U.S. Department of Health and Human Services	PO#199931	Indiana Univ
93	I	39,036	U.S. Department of Health and Human Services	2005-9090-3	ISED Solutions
93	I	82,278	U.S. Department of Health and Human Services	PO#P0007321/N01-HC-9	Jackson State Univ
93	I	11,128	U.S. Department of Health and Human Services	EY14231	Jaeb Ctr for Hlth Re
93	I	21,610	U.S. Department of Health and Human Services	8502-90010-6	Johns Hopkins Univ
93	I	(25)	U.S. Department of Health and Human Services	N/A	Johns Hopkins Univ
93	I	36,815	U.S. Department of Health and Human Services	N/A	Johns Hopkins Univ
93	I	55,811	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins Univ
93	I	(89,008)	U.S. Department of Health and Human Services	PO#8011-39050-0	Johns Hopkins Univ
93	I	951,955	U.S. Department of Health and Human Services	U01-AI46749	Johns Hopkins Univ
93	I	5,185	U.S. Department of Health and Human Services	N/A	Joslin Diabetes Ctr
93	I	79,669	U.S. Department of Health and Human Services	N/A	Kitware Inc
93	I	9,249	U.S. Department of Health and Human Services	SPH07-E1065	Louisiana State Univ
93	I	1,153	U.S. Department of Health and Human Services	N/A	Maryland Med Res Ins
93	I	74,001	U.S. Department of Health and Human Services	N/A	Mass Gen Hosp
93	I	369	U.S. Department of Health and Human Services	N/A	Mayo Clinic Rochester
93	I	220,851	U.S. Department of Health and Human Services	2010-115	Mcking Consult Corp
93	I	8,477	U.S. Department of Health and Human Services	N/A	McLean Hospital
93	I	108,093	U.S. Department of Health and Human Services	N/A	McLean Hospital
93	I	427,818	U.S. Department of Health and Human Services	N/A	ME College of Wi
93	I	48,022	U.S. Department of Health and Human Services	N/A	Med Univ of SC
93	I	7,770	U.S. Department of Health and Human Services	94253601	Medical College Ohio
93	I	32,725	U.S. Department of Health and Human Services	N/A	Metrolina Aids Project
93	I	(1,799)	U.S. Department of Health and Human Services	HHSN261200422010C-00	MI-Corporation
93	I	6,860	U.S. Department of Health and Human Services	PO# 1104	MI-Corporation
93	I	3,061	U.S. Department of Health and Human Services	N/A	Mt Sinai Sch of Med
93	I	198,292	U.S. Department of Health and Human Services	N/A	Napa Cnty Office Edu
93	I	10,154	U.S. Department of Health and Human Services	16641	Natl Chldhd Cntr Fdn
93	I	80,814	U.S. Department of Health and Human Services	98543-1067	Natl Chldhd Cntr Fdn
93	I	13,587	U.S. Department of Health and Human Services	N/A	NERI
93	I	68,430	U.S. Department of Health and Human Services	N/A	New Hanover Reg Med
93	I	2,397	U.S. Department of Health and Human Services	N/A	Northwestern Univ

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93	I	54,785	U.S. Department of Health and Human Services	TFED36-117	NSABP Foundation
93	I	(630)	U.S. Department of Health and Human Services	7-6295 Release 2	Oak Ridge Inst Science
93	I	(1,905)	U.S. Department of Health and Human Services	7-6295 Release 3	Oak Ridge Inst Science
93	I	(1,878)	U.S. Department of Health and Human Services	7-6295 Release 5	Oak Ridge Inst Science
93	I	3,861	U.S. Department of Health and Human Services	N/A	Oak Ridge Inst Science
93	I	641	U.S. Department of Health and Human Services	N/A	Ohio State Univ
93	I	46,899	U.S. Department of Health and Human Services	3409010335	Oklahoma St Dept Hlt
93	I	42,253	U.S. Department of Health and Human Services	N/A	Organix, Inc.
93	I	52,859	U.S. Department of Health and Human Services	0081.01.01	Pacific Inst Resch
93	I	55,141	U.S. Department of Health and Human Services	CHGME PP; G-37	Quality Resource Sys
93	I	6,199	U.S. Department of Health and Human Services	1-312-0207901	RTI International
93	I	110,394	U.S. Department of Health and Human Services	1-312-0208290	RTI International
93	I	113,351	U.S. Department of Health and Human Services	1-312-0208452/290-02	RTI International
93	I	106,268	U.S. Department of Health and Human Services	1-312-0209322/GS-10F	RTI International
93	I	64,074	U.S. Department of Health and Human Services	1-312-0209783	RTI International
93	I	170,291	U.S. Department of Health and Human Services	1-312-0210088	RTI International
93	I	81,796	U.S. Department of Health and Human Services	2-312-0210358	RTI International
93	I	71,066	U.S. Department of Health and Human Services	3-312-0209686	RTI International
93	I	7,269	U.S. Department of Health and Human Services	4-312-0207897	RTI International
93	I	80,146	U.S. Department of Health and Human Services	N/A	RTI International
93	I	26,236	U.S. Department of Health and Human Services	N/A	Science Lrng Res Inc
93	I	13,673	U.S. Department of Health and Human Services	5-20797	Scripps Resch Inst
93	I	13,769	U.S. Department of Health and Human Services	5-20882	Scripps Resch Inst
93	I	100,093	U.S. Department of Health and Human Services	5-22123	Scripps Resch Inst
93	I	22,672	U.S. Department of Health and Human Services	5-22694	Scripps Resch Inst
93	I	158,324	U.S. Department of Health and Human Services	PO#5-22602	Scripps Resch Inst
93	I	654,174	U.S. Department of Health and Human Services	BRS-ACURE-Q-06-00160	Social & Scientific
93	I	636,210	U.S. Department of Health and Human Services	BRS-IMPCT-Q-06-00102	Social & Scientific
93	I	33,131	U.S. Department of Health and Human Services	OSP-02-8300-2008-0041	Southern University A & M College
93	I	(46,178)	U.S. Department of Health and Human Services	120039010	St Jude Chldrn Rsch
93	I	74,754	U.S. Department of Health and Human Services	120039020	St Jude Chldrn Rsch
93	I	234,653	U.S. Department of Health and Human Services	N/A	St Louis Univ
93	I	5,236	U.S. Department of Health and Human Services	N/A	Tohomo O'Adham Nation
93	I	4,830	U.S. Department of Health and Human Services	N/A	U Med & Dentstry NJ
93	I	20,187	U.S. Department of Health and Human Services	PO#P0303760/P0242352	U Med & Dentstry NJ
93	I	3,796	U.S. Department of Health and Human Services	2-5-80344	Univ Colorado Hlth
93	I	890	U.S. Department of Health and Human Services	N/A	Univ Health Network

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93	I	1,563	U.S. Department of Health and Human Services	N/A	Univ MD-Baltimore
93	I	14,474	U.S. Department of Health and Human Services	PO SR00000171	Univ MD-Baltimore
93	I	(16)	U.S. Department of Health and Human Services	N/A	Univ of Alabama
93	I	106,585	U.S. Department of Health and Human Services	N/A	Univ of Alabama-Birm
93	I	206,664	U.S. Department of Health and Human Services	N/A	Univ of Alabama-Birm
93	I	(45,683)	U.S. Department of Health and Human Services	N/A	Univ of Florida
93	I	332,047	U.S. Department of Health and Human Services	PO Z836156	Univ of Hawaii
93	I	(569)	U.S. Department of Health and Human Services	P.O.#S01117	Univ of Maryland
93	I	924	U.S. Department of Health and Human Services	R01AR47711-01/S0210	Univ of Maryland
93	I	59,515	U.S. Department of Health and Human Services	66242L/ PO M117862	Univ of Miami
93	I	(14,338)	U.S. Department of Health and Human Services	B6367251103	Univ of Minnesota
93	I	(18,321)	U.S. Department of Health and Human Services	S6656567101	Univ of Minnesota
93	I	106	U.S. Department of Health and Human Services	104407	Univ of Pittsburgh
93	I	6,045	U.S. Department of Health and Human Services	106908	Univ of Pittsburgh
93	I	49,025	U.S. Department of Health and Human Services	N/A	Univ of Utah
93	I	24,101	U.S. Department of Health and Human Services	GC11451.126448	Univ of Virginia
93	I	17,844	U.S. Department of Health and Human Services	GC11451.126451	Univ of Virginia
93	I	34,880	U.S. Department of Health and Human Services	GC11451.126454	Univ of Virginia
93	I	249,432	U.S. Department of Health and Human Services	GC11572.128516	Univ of Virginia
93	I	60,684	U.S. Department of Health and Human Services	GC11572.128520	Univ of Virginia
93	I	230,221	U.S. Department of Health and Human Services	GC11572.128523	Univ of Virginia
93	I	3,624	U.S. Department of Health and Human Services	04-8132	Univ Wisconsin
93	I	5,400	U.S. Department of Health and Human Services	N/A	Univ Wisconsin
93	I	24,427	U.S. Department of Health and Human Services	P844060	Univ Wisconsin
93	I	(10,381)	U.S. Department of Health and Human Services	N/A	Universidad Metropol
93	I	54,149	U.S. Department of Health and Human Services	07417-014-000-00-UNC	Urban Institute
93	I	(309)	U.S. Department of Health and Human Services	GMO-010108/N01MH900	UT Southwest Med Ctr
93	I	97,624	U.S. Department of Health and Human Services	GMO010108/N01MH90003	UT Southwest Med Ctr
93	I	16,192	U.S. Department of Health and Human Services	GMO-010137	UT Southwest Med Ctr
93	I	3,425	U.S. Department of Health and Human Services	GMO-010171	UT Southwest Med Ctr
93	I	5,819	U.S. Department of Health and Human Services	GMO-500206	UT Southwest Med Ctr
93	I	6,906	U.S. Department of Health and Human Services	NCSU-001/1 R43 HD0	Vortant Technologies
93	I	249,689	U.S. Department of Health and Human Services	N/A	Wake Forest Univ Sch Med
93	I	(161)	U.S. Department of Health and Human Services	31184 WHIMS MRI-UNCC	Wake Forest University
93	I	28,873	U.S. Department of Health and Human Services	N01-WH-4-4221	Wake Forest University
93	I	107,459	U.S. Department of Health and Human Services	0665-08428	Wash Dept Soc & Hlth
93	I	18,451	U.S. Department of Health and Human Services	2905791A/ WU-08-104	Wash Univ-St Louis
93	I	(534)	U.S. Department of Health and Human Services	PO 29006Q/WU-04-211/	Wash Univ-St Louis

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93	I	13,554	U.S. Department of Health and Human Services	N/A	White Mtn Apache Nation
93	I	81,322	U.S. Department of Health and Human Services	N/A	Wits Health Consort.
93	I	2,280	U.S. Department of Health and Human Services	N/A	Yale University
93	I	53,375	U.S. Department of Health and Human Services	N/A	YMCA Young Men Christian Assoc.
93.061	D	352,395	Innovations in Applied Public Health Research		
93.061	I	24,297	Innovations in Applied Public Health Research	1-312-0209362	RTI International
93.061	I	(1,412)	Innovations in Applied Public Health Research	1-46U-9362	RTI International
93.061	I	13,753	Innovations in Applied Public Health Research	PO# 29525P	Wash Univ-St Louis
93.063	D	104,510	Centers for Genomics and Public Health		
93.086	D	471,866	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.103	I	2,100	Food and Drug Administration-Research	Z-179903	Univ Md College Park
93.103	I	24,093	Food and Drug Administration-Research	Z-179902	Univ of Maryland
93.107	D	842,904	Model State-Supported Area Health Education Centers		
93.110	D	2,913,631	Maternal and Child Health Federal Consolidated Programs		
93.110	I	(85)	Maternal and Child Health Federal Consolidated Programs	N/A	Southeast Reg Genet
93.113	D	9,649,772	Environmental Health		
93.113	I	122,168	Environmental Health	P119381/ Acct No:6	Univ of Miami
93.113	I	2,484	Environmental Health	PG-4013-01	Univ of Montana
93.113	I	6,726	Environmental Health	2007-1363	Valencell Inc.
93.114	D	389,987	Applied Toxicological Research and Testing		
93.115	D	96,908	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.117	D	177,301	Grants for Preventive Medicine		
93.121	D	10,706,917	Oral Diseases and Disorders Research		
93.121	I	41,234	Oral Diseases and Disorders Research	MOA# P50MH080272	Beth Israel Deacon M
93.121	I	1,632	Oral Diseases and Disorders Research	06WVOLL-02-M2	Kaiser Fdn Res Insti
93.121	I	17,956	Oral Diseases and Disorders Research	N/A	Kaiser Fdn Res Insti
93.121	I	46,539	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	179,365	Oral Diseases and Disorders Research	HS2356	Tufts University
93.121	I	(718)	Oral Diseases and Disorders Research	2963SC	Univ Calif-San Francisco
93.121	I	19,820	Oral Diseases and Disorders Research	5 U01 DE016747-03/00	Univ of Alabama-Birm
93.121	I	26	Oral Diseases and Disorders Research	N/A	Univ of Alabama-Birm
93.121	I	26	Oral Diseases and Disorders Research	F011314	Univ of Michigan
93.121	I	12,511	Oral Diseases and Disorders Research	549852	Univ of Pennsylvania
93.121	I	(24,390)	Oral Diseases and Disorders Research	PO#1757416/1566158	Univ of Pennsylvania
93.121	I	(9,091)	Oral Diseases and Disorders Research	892504	Univ of Wash-Seattle
93.127	D	135,297	Emergency Medical Services for Children		
93.134	I	(1,618)	Grants to Increase Organ Donations	N/A	Carolina Donor Svcs



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93.134	I	1,056	Grants to Increase Organ Donations	11	National Kidney Foundation
93.135	D	5,187,527	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.136	D	2,033,940	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	2,698	Injury Prevention and Control Research and State and Community Based Programs	N/A	Savir Soc for Advance
93.143	D	2,957,142	NIEHS Superfund Hazardous Substances-Basic Research and Education		
93.155	D	901,789	Rural Health Research Centers		
93.172	D	4,504,069	Human Genome Research		
93.172	I	330,588	Human Genome Research	146500	Duke University
93.172	I	176,863	Human Genome Research	5710002181	Mass. Inst. of Tech.
93.172	I	57,656	Human Genome Research	SA5763-11790	Univ Calif-Berkeley
93.172	I	18,764	Human Genome Research	66374P	Univ of Miami
93.172	I	17,079	Human Genome Research	0006055A	Univ of Tex Houston
93.172	I	646	Human Genome Research	N/A	Univ of Tex Houston
93.172	I	(3,767)	Human Genome Research	UTA05-116	Univ of Texas-Austin
93.173	D	2,637,772	Research Related to Deafness and Communication Disorders		
93.173	I	42,248	Research Related to Deafness and Communication Disorders	N/A	Jackson Lab
93.173	I	76,456	Research Related to Deafness and Communication Disorders	2000184642	Johns Hopkins Univ
93.173	I	20,103	Research Related to Deafness and Communication Disorders	2005-2832-1	Univ of Illinois
93.178	D	208,111	Nursing Workforce Diversity		
93.185	D	64,168	Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects		
93.186	D	339,236	National Research Service Award in Primary Care Medicine		
93.191	D	(2,960)	Allied Health Special Projects		
93.192	D	(1,665)	Quentin N. Burdick Program for Rural Interdisciplinary Training		
93.194	I	8,917	Community Prevention Coalitions (Partnership)	#00011	National Kidney Foundation
93.213	D	2,190,580	Research and Training in Complementary and Alternative Medicine		
93.213	I	2,244	Research and Training in Complementary and Alternative Medicine	145529	Duke Univ Med Ctr
93.213	I	103,788	Research and Training in Complementary and Alternative Medicine	764267	Univ of Miami
93.217	I	95,628	Family Planning-Services	6 FPHPA046005-02-01	Planned Parenthood
93.225	D	338,917	National Research Service Awards-Health Services Research Training		
93.226	D	1,034,226	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	2,168	Research on Healthcare Costs, Quality and Outcomes	N/A	Nat Init Chld Hlthcr
93.226	I	47,406	Research on Healthcare Costs, Quality and Outcomes	004	Shaw University
93.226	I	11,951	Research on Healthcare Costs, Quality and Outcomes	004A	Shaw University
93.226	I	15,391	Research on Healthcare Costs, Quality and Outcomes	006	Shaw University
93.230	I	3,451	Consolidated Knowledge Development and Application (KD&A) Program	P.O.#0038020	Nat Dev Rsch Institu
93.236	D	3,961	Grants for Dental Public Health Residency Training		
93.239	I	99	Policy Research and Evaluation Grants	UKRF 3046947400-07-0	Univ of Kentucky

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93.239	I	11,993	Policy Research and Evaluation Grants	UKRF 3048058900-07-1	Univ of Kentucky
93.239	I	465	Policy Research and Evaluation Grants	UKRF 3048104033-08-2	Univ of Kentucky
93.241	I	89,966	State Rural Hospital Flexibility Program	S6659053104	Univ of Minnesota
93.241	I	278,554	State Rural Hospital Flexibility Program	S6659053105	Univ of Minnesota
93.242	D	15,132,704	Mental Health Research Grants		
93.242	I	69,960	Mental Health Research Grants	68E-1080101	Calif Inst Technolog
93.242	I	(3,449)	Mental Health Research Grants	8	Columbia Univ
93.242	I	(10,461)	Mental Health Research Grants	303-7231/DS805	Duke University
93.242	I	36,095	Mental Health Research Grants	303-7424/DS803	Duke University
93.242	I	43,334	Mental Health Research Grants	137293/303-7153	Duke University
93.242	I	9,389	Mental Health Research Grants	147050	Duke University
93.242	I	(457)	Mental Health Research Grants	8602-61118-1	Johns Hopkins Univ
93.242	I	15,006	Mental Health Research Grants	PO#69409	Johns Hopkins Univ
93.242	I	42,229	Mental Health Research Grants	205283	Mass Gen Hosp
93.242	I	99,747	Mental Health Research Grants	0255-7432-4609	Mt Sinai Sch of Med
93.242	I	70,083	Mental Health Research Grants	N/A	Organix, Inc.
93.242	I	2,082	Mental Health Research Grants	403968	Salk Insitute
93.242	I	20,999	Mental Health Research Grants	1557 G JB758	U Cal Los Angelos
93.242	I	16,201	Mental Health Research Grants	N/A	Univ of Alabama-Birm
93.242	I	15,085	Mental Health Research Grants	UF06106	Univ of Florida
93.242	I	(1)	Mental Health Research Grants	F008906	Univ of Michigan
93.242	I	16,747	Mental Health Research Grants	3R30V/330V0	Univ of New Mexico
93.242	I	9,305	Mental Health Research Grants	110726-05	Univ of Pittsburgh
93.242	I	93,923	Mental Health Research Grants	K083633/144-PL12	Univ Wisconsin-Milwa
93.242	I	16,260	Mental Health Research Grants	RR274-2658920947	University of Georgia
93.242	I	4,336	Mental Health Research Grants	WFOHS 51509	Wake Forest Univ Sch Med
93.243	D	76,872	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	50,385	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	07-SC-SAMSHA-1029	Duke University
93.243	I	100,056	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	08-SC-SAMHSA-1045	Duke University
93.247	D	125,357	Advanced Education Nursing Grant Program		
93.249	D	368,379	Public Health Training Centers Grant Program		
93.262	D	2,217,073	Occupational Safety and Health Program		
93.262	I	8,182	Occupational Safety and Health Program	G-4606-5 (Formally G	Colorado State Univ
93.262	I	(219)	Occupational Safety and Health Program	PO# 4000520249	Univ of Iowa
93.263	D	(98)	Occupational Safety and Health - Training Grants		
93.264	D	179,997	Nurse Faculty Loan Program (NFLP)		
93.265	D	198,473	Comprehensive Geriatric Education Program(CGEP)		
93.271	D	427,777	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	414,378	Alcohol National Research Service Awards for Research Training		
93.273	D	6,883,030	Alcohol Research Programs		

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93.273	I	3,176	Alcohol Research Programs	303-7239/DS823	Duke University
93.273	I	11,833	Alcohol Research Programs	05-SC-NIH-1055	Duke University
93.273	I	215,173	Alcohol Research Programs	150453.0004	Harvard Univ
93.273	I	42,814	Alcohol Research Programs	108942	Loyola Univ-Chicago
93.273	I	7,084	Alcohol Research Programs	GBNEU0169BL	Oregon Hlth Sciences
93.273	I	110,182	Alcohol Research Programs	1-48U-9621	RTI International
93.273	I	18,274	Alcohol Research Programs	WFUHS 52260	Wake Forest Univ Sch Med
93.277	D	117,057	Career Development Awards		
93.278	D	119,885	Drug Abuse National Research Service Awards for Research Training		
93.279	D	5,076,039	Drug Abuse and Addiction Research Programs		
93.279	I	31,972	Drug Abuse and Addiction Research Programs	139881/133050	Duke University
93.279	I	69,362	Drug Abuse and Addiction Research Programs	145929	Duke University
93.279	I	55,563	Drug Abuse and Addiction Research Programs	2R44DA020217-02	Flying Bridge Techno
93.279	I	6,622	Drug Abuse and Addiction Research Programs	0367.01.01	Pacific Inst Resch
93.279	I	12,649	Drug Abuse and Addiction Research Programs	PIRE	Pacific Inst Resch
93.279	I	103,404	Drug Abuse and Addiction Research Programs	3110-UNC-DHHS-0075	Penn State Univ
93.279	I	25,201	Drug Abuse and Addiction Research Programs	2R42DA017994-02	Prevention Strategies
93.279	I	153,065	Drug Abuse and Addiction Research Programs	N/A	St Jude Chldrn Rsch
93.279	I	57,293	Drug Abuse and Addiction Research Programs	F014699	Univ of Michigan
93.281	D	1,020,478	Mental Health Research Career/Scientist Development Awards		
93.282	D	763,696	Mental Health National Research Service Awards for Research Training		
93.283	D	4,802,575	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	45,275	Centers for Disease Control and Prevention-Investigations and Technical Assistance	N/A	AAMC
93.283	I	33,510	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-0645-04/04	Assc Amer Medical
93.283	I	196,893	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-0975-07/07	Assc Amer Medical
93.283	I	162	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-644-04/04	Assc Amer Medical
93.283	I	1	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3407-23/24	Assoc Sch Pub Health
93.283	I	17,532	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3453-23/23	Assoc Sch Pub Health
93.283	I	(75)	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3460-23/23	Assoc Sch Pub Health
93.283	I	286,785	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3486-23/24	Assoc Sch Pub Health
93.283	I	246,260	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3493-23/24	Assoc Sch Pub Health
93.283	I	105,710	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/25	Assoc Sch Pub Health
93.283	I	127,415	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/26	Assoc Sch Pub Health
93.283	I	219,638	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3554-24/25	Assoc Sch Pub Health
93.283	I	154,224	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3554-24/26	Assoc Sch Pub Health
93.283	I	135,969	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-24/26	Assoc Sch Pub Health
93.283	I	38,491	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-25/25	Assoc Sch Pub Health
93.283	I	24,703	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698-25/25	Assoc Sch Pub Health

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93.283	I	105,893	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698-25/26	Assoc Sch Pub Health
93.283	I	139,011	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25/25	Assoc Sch Pub Health
93.283	I	133,587	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25-26	Assoc Sch Pub Health
93.283	I	3,039	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3753-25/25	Assoc Sch Pub Health
93.283	I	562,595	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810-26/26	Assoc Sch Pub Health
93.283	I	4,640	Centers for Disease Control and Prevention-Investigations and Technical Assistance	2006-0197	Emory University
93.283	I	19,237	Centers for Disease Control and Prevention-Investigations and Technical Assistance	15910	Natl Chldhd Cnrc Fdn
93.283	I	69,585	Centers for Disease Control and Prevention-Investigations and Technical Assistance	17-312-0208235	RTI International
93.286	D	3,491,819	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	67,258	Discovery and Applied Research for Technological Innovations to Improve Human Health	9-526-2184	Albert Einstein Coll
93.286	I	76,140	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hosp
93.286	I	54,715	Discovery and Applied Research for Technological Innovations to Improve Human Health	N/A	Brigham Women's Hosp
93.286	I	21,429	Discovery and Applied Research for Technological Innovations to Improve Human Health	2006-0346	Bruce Technologies,
93.286	I	1,210	Discovery and Applied Research for Technological Innovations to Improve Human Health	04-SC-NIH-1019	Duke University
93.286	I	274	Discovery and Applied Research for Technological Innovations to Improve Human Health	2007-1924	Univ of Cal - Irvine
93.286	I	26,285	Discovery and Applied Research for Technological Innovations to Improve Human Health	1543214	Univ of Colorado
93.307	D	3,300,206	Minority Health and Health Disparities Research		
93.310	D	465,762	Trans-NIH Research Support		
93.310	I	26,823	Trans-NIH Research Support	23931-02-355	Wistar Institute
93.358	D	102,720	Advanced Education Nursing Traineeships		
93.359	D	128,081	Nurse Education, Practice and Retention Grants		
93.361	D	4,752,617	Nursing Research		
93.361	I	378	Nursing Research	5 RO1NR0490	Univ of Arkansas
93.361	I	14,680	Nursing Research	0004257/111754-2	Univ of Pittsburgh
93.375	D	71,079	Minority Biomedical Research Support		
93.389	D	15,259,524	National Center for Research Resources		
93.389	I	21,202	National Center for Research Resources	2006-0345	Bruce Technologies
93.389	I	80,795	National Center for Research Resources	CHMC 103824	Children's Hosp/Cinn
93.389	I	58,572	National Center for Research Resources	UT13177	Ohio Univ
93.389	I	4,378	National Center for Research Resources	2006-1719	Univ Calif-Irvine
93.390	D	2,433,214	Academic Research Enhancement Award		
93.392	I	7,110	Cancer Construction	H3155-01	Georgia State Univ
93.393	D	8,498,604	Cancer Cause and Prevention Research		
93.393	I	5,999	Cancer Cause and Prevention Research	20728-02-04	Children's Hosp Phil
93.393	I	14,811	Cancer Cause and Prevention Research	Subaward 1	Columbia Univ
93.393	I	45,895	Cancer Cause and Prevention Research	132702	Duke Clinical Rsch
93.393	I	7,821	Cancer Cause and Prevention Research	153192/132702	Duke Clinical Rsch

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93.393	I	76,848	Cancer Cause and Prevention Research	303-2189/DS836	Duke University
93.393	I	1,356	Cancer Cause and Prevention Research	303-2501/DS494	Duke University
93.393	I	1,377	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	4,050	Cancer Cause and Prevention Research	303-2795/DS494	Duke University
93.393	I	365	Cancer Cause and Prevention Research	5-40635-G4	Emory University
93.393	I	8,064	Cancer Cause and Prevention Research	R00884	Florida State
93.393	I	15,063	Cancer Cause and Prevention Research	PO#39506 0048	Indiana Univ
93.393	I	19,734	Cancer Cause and Prevention Research	0255-1051-4609	Mt Sinai Sch of Med
93.393	I	182,163	Cancer Cause and Prevention Research	570363	Texas A & M Univ.
93.393	I	273	Cancer Cause and Prevention Research	Y433337	Univ of Arizona
93.393	I	28,738	Cancer Cause and Prevention Research	POZ743595,POZ799958	Univ of Hawaii
93.393	I	29,910	Cancer Cause and Prevention Research	QG840220	Univ of Kansas
93.393	I	6,177	Cancer Cause and Prevention Research	66294Y/POM114522	Univ of Miami
93.393	I	61,900	Cancer Cause and Prevention Research	F011807	Univ of Michigan
93.393	I	11,384	Cancer Cause and Prevention Research	N/A	Univ of Michigan
93.393	I	39,334	Cancer Cause and Prevention Research	883402	Univ of Wash-Seattle
93.393	I	(464)	Cancer Cause and Prevention Research	H32720	Univ Southern California
93.393	I	255,966	Cancer Cause and Prevention Research	H35332	Univ Southern California
93.393	I	87,131	Cancer Cause and Prevention Research	X086170/144-PY41	Univ Wisconsin
93.393	I	2,622	Cancer Cause and Prevention Research	22402-98012664	Univ. of Texas Mdacc
93.393	I	12,640	Cancer Cause and Prevention Research	UNCCH/CA119069/50901	Wake Forest Univ Sch Med
93.394	D	2,605,568	Cancer Detection and Diagnosis Research		
93.394	I	16,970	Cancer Detection and Diagnosis Research	0210603	Boston University
93.394	I	19,547	Cancer Detection and Diagnosis Research	5710002271	MA Insti Technology
93.394	I	40	Cancer Detection and Diagnosis Research	5-37816/PO#926417	Univ of Pennsylvania
93.394	I	(1,365)	Cancer Detection and Diagnosis Research	2112042/PO0000121538	Univ of Utah
93.394	I	(1,169)	Cancer Detection and Diagnosis Research	WU-06-23/PO#29631J	Univ of Wash-Seattle
93.394	I	243,364	Cancer Detection and Diagnosis Research	PO#2904076A	Wash Univ-St Louis
93.394	I	11,724	Cancer Detection and Diagnosis Research	WU-07-37/PO29574N	Wash Univ-St Louis
93.395	D	4,015,088	Cancer Treatment Research		
93.395	I	1,424	Cancer Treatment Research	RTOG 0521	Amer Coll of Radiology
93.395	I	1,829	Cancer Treatment Research	RTOG0212	Amer Coll of Radiology
93.395	I	1,582	Cancer Treatment Research	RTOG0247	Amer Coll of Radiology
93.395	I	77	Cancer Treatment Research	RTOG8704	Amer Coll of Radiology
93.395	I	592	Cancer Treatment Research	RTOG9408	Amer Coll of Radiology
93.395	I	155	Cancer Treatment Research	RTOG9413	Amer Coll of Radiology
93.395	I	25	Cancer Treatment Research	RTOG9804	Amer Coll of Radiology

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93.395	I	1	Cancer Treatment Research	130039	Duke University
93.395	I	16,958	Cancer Treatment Research	132944 FC 303-3346	Duke University
93.395	I	224,417	Cancer Treatment Research	140750/130039	Duke University
93.395	I	300,026	Cancer Treatment Research	147695/140750/1300	Duke University
93.395	I	(2)	Cancer Treatment Research	130039	Duke University
93.395	I	937	Cancer Treatment Research	E1697	Eastern Cooperative Oncology Group
93.395	I	8,092	Cancer Treatment Research	E2603	Eastern Cooperative Oncology Group
93.395	I	207	Cancer Treatment Research	ECOG 40101	Eastern Cooperative Oncology Group
93.395	I	1,093	Cancer Treatment Research	ECOG 80101	Eastern Cooperative Oncology Group
93.395	I	53	Cancer Treatment Research	ECOG S0012	Eastern Cooperative Oncology Group
93.395	I	1,902	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	3,549	Cancer Treatment Research	PACCT-1	Eastern Cooperative Oncology Group
93.395	I	3,396	Cancer Treatment Research	0000614936	Fred Hutchinsn Cancer Research Center
93.395	I	44,828	Cancer Treatment Research	0000634582	Fred Hutchinsn Cancer Research Center
93.395	I	137,328	Cancer Treatment Research	N/A	Gynecologic Oncology
93.395	I	6,446	Cancer Treatment Research	CA27469-24	Gynecologic Oncology Group
93.395	I	14,235	Cancer Treatment Research	CA27469-25	Gynecologic Oncology Group
93.395	I	(40,048)	Cancer Treatment Research	10-14025-02-06/05-C1	H Lee Moffitt Cancer
93.395	I	(5,561)	Cancer Treatment Research	1 U56CA 105329-01	Health Sciences Foundation
93.395	I	(10,047)	Cancer Treatment Research	1U56CA 105329-01	Health Sciences Foundation
93.395	I	(15,990)	Cancer Treatment Research	1U56CA10532901	Health Sciences Foundation
93.395	I	(1,030)	Cancer Treatment Research	SA308-1105-4377	LIT
93.395	I	29,203	Cancer Treatment Research	98543-1207	Natl Childhood Cancer Found
93.395	I	(700)	Cancer Treatment Research	14144	Natl Childhood Cancer Found
93.395	I	(51)	Cancer Treatment Research	15432	Natl Childhood Cancer Found
93.395	I	26,424	Cancer Treatment Research	16138	Natl Childhood Cancer Found
93.395	I	9,330	Cancer Treatment Research	16966	Natl Childhood Cancer Found
93.395	I	1,582	Cancer Treatment Research	B-42	Natl Surgical Adjuvant Breast and B
93.395	I	1,231	Cancer Treatment Research	C-08	Natl Surgical Adjuvant Breast and B
93.395	I	931	Cancer Treatment Research	FB-AX-003	Natl Surgical Adjuvant Breast and B
93.395	I	12,607	Cancer Treatment Research	TFED32-194	Natl Surgical Adjuvant Breast and B
93.395	I	9,769	Cancer Treatment Research	TFED35-194	Natl Surgical Adjuvant Breast and B
93.395	I	9,755	Cancer Treatment Research	N/A	New Eng Med Ctr Hos
93.395	I	7,780	Cancer Treatment Research	60012380	Ohio State U Res Fdn
93.395	I	51,080	Cancer Treatment Research	4422SC	Univ Calif-San Francisco
93.395	I	4,006	Cancer Treatment Research	6067359/RFS700037	Univ Mass
93.395	I	(42)	Cancer Treatment Research	071	Univ of Alabama-Birm
93.395	I	(147)	Cancer Treatment Research	UF0269CG	Univ of Florida

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93.395	I	42,437	Cancer Treatment Research	66249P	Univ of Miami
93.395	I	13,797	Cancer Treatment Research	F008827	Univ of Michigan
93.395	I	48,346	Cancer Treatment Research	VUMC33643-R	Vanderbilt U Med C
93.395	I	(1,195)	Cancer Treatment Research	57874	Wake Forest Univ Sch Med
93.396	D	10,014,487	Cancer Biology Research		
93.396	I	15,194	Cancer Biology Research	N/A	Vanderbilt U Med C
93.396	I	128,116	Cancer Biology Research	VUMC8874	Vanderbilt U Med C
93.396	I	30,769	Cancer Biology Research	WU-07-221/PO269687S	Wash Univ-St Louis
93.397	D	12,401,458	Cancer Centers Support Grants		
93.397	I	9,892	Cancer Centers Support Grants	Y452435/Y482886	Univ of Arizona
93.398	D	4,291,655	Cancer Research Manpower		
93.399	D	6,698,923	Cancer Control		
93.399	I	218,316	Cancer Control	502032.5000.L00378	Dartmouth College
93.399	I	(8,243)	Cancer Control	530190.5735	Dartmouth College
93.399	I	50,162	Cancer Control	530196.5735	Dartmouth College
93.399	I	(945)	Cancer Control	530244.575	Dartmouth College
93.399	I	541	Cancer Control	530547.575	Dartmouth College
93.399	I	2,207	Cancer Control	531007.5750	Dartmouth College
93.399	I	3,954	Cancer Control	2000304568	Johns Hopkins Univ
93.399	I	2,317	Cancer Control	PFED21-ECU01	Natl Surgical Adjuvant Breast and B
93.399	I	(1,450)	Cancer Control	N/A	NSAPB Fdn
93.399	I	4,168	Cancer Control	FY06.024.008	UC Hlth Science Ctr
93.399	I	895	Cancer Control	PO#P0005496	Univ of New Mexico
93.399	I	5,255	Cancer Control	07-028	Univ Texas-Galveston
93.399	I	24,865	Cancer Control	08-025	Univ Texas-Galveston
93.399	I	82,732	Cancer Control	WU-06-164/29512M	Wash Univ-St Louis
93.481	D	123,260	Different Bacterial Species Selectively Induce TH1 Cells		
93.600	D	439,873	Head Start		
93.631	D	340,968	Developmental Disabilities Projects of National Significance		
93.632	D	494,309	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	1,016,255	Social Services Research and Demonstration		
93.648	D	342,867	Child Welfare Services Training Grants		
93.670	D	729,723	Child Abuse and Neglect Discretionary Activities		
93.821	D	11,390	Cell Biology and Biophysics Research		
93.822	D	4,856	Health Careers Opportunity Program		
93.837	D	13,945,583	Heart and Vascular Diseases Research		
93.837	I	155,626	Heart and Vascular Diseases Research	121654	Duke University

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93.837	I	3,323	Heart and Vascular Diseases Research	148732	Duke University
93.837	I	44,195	Heart and Vascular Diseases Research	N/A	Duke University
93.837	I	33,551	Heart and Vascular Diseases Research	DS800	Duke Univ Med Ctr
93.837	I	3,675	Heart and Vascular Diseases Research	136454/137434	Duke University
93.837	I	11,916	Heart and Vascular Diseases Research	144074	Duke University
93.837	I	1,840	Heart and Vascular Diseases Research	303-6092	Duke University
93.837	I	27,775	Heart and Vascular Diseases Research	303-6566	Duke University
93.837	I	314	Heart and Vascular Diseases Research	303-6800	Duke University
93.837	I	44,353	Heart and Vascular Diseases Research	E-17-669-G3	Georgia Inst of Tech
93.837	I	42,019	Heart and Vascular Diseases Research	5R01HL03663420	Mayo Clinic Rochester
93.837	I	(18,406)	Heart and Vascular Diseases Research	2 FRAM 771-01	Northern Calif Inst
93.837	I	45,272	Heart and Vascular Diseases Research	9920070110	Rand Corporation, Inc
93.837	I	57,190	Heart and Vascular Diseases Research	9920070130	Rand Corporation, Inc
93.837	I	24,253	Heart and Vascular Diseases Research	07-1107.006	SW Fdn Biomed Res
93.837	I	149	Heart and Vascular Diseases Research	1107.06	SW Fdn Biomed Res
93.837	I	68,871	Heart and Vascular Diseases Research	66143-03UNC/02-66141	Univ Miss Med Ctr
93.837	I	(1,705)	Heart and Vascular Diseases Research	662126	Univ of Miami
93.837	I	50,375	Heart and Vascular Diseases Research	3000803800	Univ of Michigan
93.837	I	11,189	Heart and Vascular Diseases Research	Q6636266507	Univ of Minnesota
93.837	I	102,569	Heart and Vascular Diseases Research	0000926/112946-1	Univ of Pittsburgh
93.837	I	1,252	Heart and Vascular Diseases Research	PO 41874/05-1052	Univ of S Carolina
93.837	I	581,338	Heart and Vascular Diseases Research	0004524B	Univ of Tex Houston
93.837	I	195,717	Heart and Vascular Diseases Research	0004524C	Univ of Tex Houston
93.837	I	34,515	Heart and Vascular Diseases Research	0005624A	Univ of Tex Houston
93.837	I	53,228	Heart and Vascular Diseases Research	2409028-1/PO00001343	Univ of Utah
93.837	I	5,737	Heart and Vascular Diseases Research	2409028-1/PO00131592	Univ of Utah
93.837	I	(1,045)	Heart and Vascular Diseases Research	GC11231-124755	Univ of Virginia
93.837	I	157,874	Heart and Vascular Diseases Research	GC11231-127326	Univ of Virginia
93.837	I	171,625	Heart and Vascular Diseases Research	GC11231-129647	Univ of Virginia
93.837	I	4,753	Heart and Vascular Diseases Research	214097	Univ of Wash-Seattle
93.837	I	31,494	Heart and Vascular Diseases Research	918761	Univ of Wash-Seattle
93.837	I	21,022	Heart and Vascular Diseases Research	N/A	Vascular Pharmaceutic
93.837	I	22,061	Heart and Vascular Diseases Research	06-002	Wake Forest University
93.838	D	15,846,736	Lung Diseases Research		
93.838	I	119,168	Lung Diseases Research	413390300301.076.S5	Children's Hosp Reg Med
93.838	I	16,165	Lung Diseases Research	150261	Duke Univ Med Ctr
93.838	I	51,806	Lung Diseases Research	147665	Duke University



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93.838	I	8,467	Lung Diseases Research	5352/7R01HL072938-04	Educ Dev Ctr, Inc
93.838	I	58,606	Lung Diseases Research	4915SC	Univ Calif-San Francisco
93.838	I	11,624	Lung Diseases Research	FY05.102.042 AMD 4 U	Univ of Colorado
93.838	I	131,110	Lung Diseases Research	199722	Univ of Wash-Seattle
93.839	D	8,436,183	Blood Diseases and Resources Research		
93.839	I	5,257	Blood Diseases and Resources Research	468(20468)-07-02	Children's Hosp Phil
93.839	I	150,971	Blood Diseases and Resources Research	468(20468)-08-02	Children's Hosp Phil
93.839	I	91	Blood Diseases and Resources Research	139006/303-6850	Duke Univ Med Ctr
93.839	I	(7,186)	Blood Diseases and Resources Research	139006/303-6851	Duke Univ Med Ctr
93.839	I	133,401	Blood Diseases and Resources Research	139354/302-6003	Duke Univ Med Ctr
93.839	I	13,399	Blood Diseases and Resources Research	144098 303-6932	Duke Univ Med Ctr
93.839	I	439,235	Blood Diseases and Resources Research	145041/139006	Duke Univ Med Ctr
93.839	I	7,583	Blood Diseases and Resources Research	303-6160/DS746	Duke Univ Med Ctr
93.839	I	106	Blood Diseases and Resources Research	303-6843/139006	Duke Univ Med Ctr
93.839	I	(2,330)	Blood Diseases and Resources Research	303-6845/139006	Duke Univ Med Ctr
93.839	I	242,021	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	176,727	Blood Diseases and Resources Research	N/A	Ercole Biotech, Inc.
93.839	I	28,191	Blood Diseases and Resources Research	0600 370 F054 487	Northwestern Univ
93.839	I	15,967	Blood Diseases and Resources Research	7210027	St Jude Children's Research Hosp
93.839	I	42,282	Blood Diseases and Resources Research	7251881	St Jude Children's Research Hosp
93.839	I	32,645	Blood Diseases and Resources Research	3048060200-07-370	Univ of Kentucky
93.839	I	212,928	Blood Diseases and Resources Research	24-1106-0002-200	Univ of Nebraska
93.839	I	32,566	Blood Diseases and Resources Research	J065240	Univ Wisconsin
93.846	D	6,522,442	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	36,444	Arthritis, Musculoskeletal and Skin Diseases Research	101643	Brigham Women's Hosp
93.846	I	628	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Duke University
93.846	I	2,795	Arthritis, Musculoskeletal and Skin Diseases Research	148431/141082 303-17	Duke Univ Med Ctr
93.846	I	8,095	Arthritis, Musculoskeletal and Skin Diseases Research	141082/303-1718	Duke University
93.846	I	4,114	Arthritis, Musculoskeletal and Skin Diseases Research	AR049459PC	Med Univ of South Carolina
93.846	I	19,337	Arthritis, Musculoskeletal and Skin Diseases Research	P60-AR049459	Med Univ of Science
93.846	I	8,334	Arthritis, Musculoskeletal and Skin Diseases Research	R01-AR045476	Med Univ of Science
93.846	I	31,356	Arthritis, Musculoskeletal and Skin Diseases Research	F011841	Univ of Michigan
93.846	I	310,451	Arthritis, Musculoskeletal and Skin Diseases Research	9000577	Univ of Pittsburgh
93.846	I	(30,231)	Arthritis, Musculoskeletal and Skin Diseases Research	9000577/111758-1	Univ of Pittsburgh
93.846	I	126,135	Arthritis, Musculoskeletal and Skin Diseases Research	9000585/112642-1	Univ of Pittsburgh
93.847	D	8,165,356	Diabetes, Endocrinology and Metabolism Research		
93.847	I	(524)	Diabetes, Endocrinology and Metabolism Research	N/A	Archimage, Inc.
93.847	I	429	Diabetes, Endocrinology and Metabolism Research	N/A	Corpora Systems Inc

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93.847	I	9,749	Diabetes, Endocrinology and Metabolism Research	S-DPP0809-JT10	George Washington University
93.847	I	140,787	Diabetes, Endocrinology and Metabolism Research	N/A	IGBMC
93.847	I	35,090	Diabetes, Endocrinology and Metabolism Research	Q6636505206	Univ of Minnesota
93.847	I	(391)	Diabetes, Endocrinology and Metabolism Research	S6636505205	Univ of Minnesota
93.847	I	45,397	Diabetes, Endocrinology and Metabolism Research	101H710	Univ Wisconsin-Madison
93.848	D	10,719,390	Digestive Diseases and Nutrition Research		
93.848	I	34,025	Digestive Diseases and Nutrition Research	MUSC07-032	Med Univ of Science
93.848	I	132,056	Digestive Diseases and Nutrition Research	NIH 1-R41-DK074193-0	Theralogics
93.848	I	10,269	Digestive Diseases and Nutrition Research	543833	Tulane University
93.848	I	12,675	Digestive Diseases and Nutrition Research	Roy C Orlando,MD 544	Tulane University
93.848	I	104,984	Digestive Diseases and Nutrition Research	TRACS25844	Univ of Chicago
93.848	I	8,850	Digestive Diseases and Nutrition Research	3320	Univ of Pittsburgh
93.848	I	1	Digestive Diseases and Nutrition Research	N/A	VA Commonwealth Univ
93.848	I	37,169	Digestive Diseases and Nutrition Research	PT096479-SC100534	VA Commonwealth Univ
93.848	I	40,425	Digestive Diseases and Nutrition Research	CR-19467-431526	VA Polytechnic Inst
93.848	I	120,432	Digestive Diseases and Nutrition Research	PO#29880X/WU-04-210	Wash Univ-St Louis
93.849	D	3,558,012	Kidney Diseases, Urology and Hematology Research		
93.849	I	32,683	Kidney Diseases, Urology and Hematology Research	12.7892.K-UNC	Children Hosp Oakland
93.849	I	128,130	Kidney Diseases, Urology and Hematology Research	303-1415/123110	Duke Univ Med Ctr
93.849	I	235,469	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	289,691	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University
93.849	I	70,641	Kidney Diseases, Urology and Hematology Research	N/A	Feinstein Inst Med R
93.849	I	25,876	Kidney Diseases, Urology and Hematology Research	2000196602	Johns Hopkins Univ
93.849	I	(2,580)	Kidney Diseases, Urology and Hematology Research	8502-90010-6	Johns Hopkins Univ
93.849	I	3,580	Kidney Diseases, Urology and Hematology Research	PO 8502-90010-6	Johns Hopkins Univ
93.849	I	34,776	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.849	I	(549)	Kidney Diseases, Urology and Hematology Research	701-7515	Rhode Island Hospital
93.849	I	699,091	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.849	I	330,735	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.849	I	3,855	Kidney Diseases, Urology and Hematology Research	R01 DK65114-01	Tufts Univ
93.853	D	13,678,037	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	(12,633)	Extramural Research Programs in the Neurosciences and Neurological Disorders	21D-1057534	Calif Inst Technolog
93.853	I	919	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO 000093360	Children's Hosp of Boston
93.853	I	6,519	Extramural Research Programs in the Neurosciences and Neurological Disorders	128217	Duke University
93.853	I	21,962	Extramural Research Programs in the Neurosciences and Neurological Disorders	136398	Duke University
93.853	I	17,804	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-02	Mayo Clinic Rochester
93.853	I	50,977	Extramural Research Programs in the Neurosciences and Neurological Disorders	R01NS517691A1	Mayo Clinic Rochester
93.853	I	28,694	Extramural Research Programs in the Neurosciences and Neurological Disorders	13500000-32115-B	Stanford University
93.853	I	56,331	Extramural Research Programs in the Neurosciences and Neurological Disorders	Spots19449/1003888	Univ Cincinnati

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93.853	I	(1,542)	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O.4000092925	Univ of Iowa
93.853	I	25,860	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	Univ of Miami
93.853	I	75,498	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#1978162/548762	Univ of Pennsylvania
93.853	I	3,969	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-04-125	Univ of Wash-Seattle
93.853	I	(2,133)	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/5-R01-NS	Vanderbilt U Med C
93.853	I	28,477	Extramural Research Programs in the Neurosciences and Neurological Disorders	WFUHS 17025	Wake Forest University
93.853	I	(2,902)	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29024P/WU-04-118	Wash Univ-St Louis
93.853	I	(6,472)	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29881G/WU-06-13	Wash Univ-St Louis
93.853	I	19,614	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29993P/WU-07-104	Wash Univ-St Louis
93.853	I	103	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-181/PO29995L	Wash Univ-St Louis
93.853	I	18,412	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-236	Wash Univ-St Louis
93.853	I	864	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-07-109	Wash Univ-St Louis
93.853	I	11	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-08-196/PO#2905986	Wash Univ-St Louis
93.853	I	41,135	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-08-57/PO#2905096A	Washington St Univ
93.853	I	7,984	Extramural Research Programs in the Neurosciences and Neurological Disorders	ECU 5-07332	Washington Univ
93.853	I	2,499	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06657 (M-08-335)	Yale University
93.853	I	11,311	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06074	Yale University
93.853	I	(860)	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06314	Yale University
93.853	I	55,631	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06954 (M-08-128)	Yale University
93.854	D	13,017	Biological Basis Research in the Neurosciences		
93.855	D	23,158,850	Allergy, Immunology and Transplantation Research		
93.855	I	15,689	Allergy, Immunology and Transplantation Research	100892	Brigham Women's Hosp
93.855	I	12,294	Allergy, Immunology and Transplantation Research	140514-2/303-0926	Duke Univ Med Ctr
93.855	I	(18,018)	Allergy, Immunology and Transplantation Research	131714-1	Duke University
93.855	I	(11,415)	Allergy, Immunology and Transplantation Research	131714-2	Duke University
93.855	I	25,713	Allergy, Immunology and Transplantation Research	132572	Duke University
93.855	I	60,830	Allergy, Immunology and Transplantation Research	140061	Duke University
93.855	I	20,148	Allergy, Immunology and Transplantation Research	140514-1/303-0925	Duke University
93.855	I	143,388	Allergy, Immunology and Transplantation Research	140514-1/303-1116	Duke University
93.855	I	193,707	Allergy, Immunology and Transplantation Research	140514-2/303-1117	Duke University
93.855	I	45,635	Allergy, Immunology and Transplantation Research	144433/132572	Duke University
93.855	I	402,341	Allergy, Immunology and Transplantation Research	303-1081	Duke University
93.855	I	576,974	Allergy, Immunology and Transplantation Research	303-1082	Duke University
93.855	I	593,819	Allergy, Immunology and Transplantation Research	303-1083	Duke University
93.855	I	465,231	Allergy, Immunology and Transplantation Research	303-1084	Duke University
93.855	I	189,429	Allergy, Immunology and Transplantation Research	303-1085	Duke University
93.855	I	276,692	Allergy, Immunology and Transplantation Research	303-1086	Duke University
93.855	I	130,874	Allergy, Immunology and Transplantation Research	303-1087	Duke University
93.855	I	28,177	Allergy, Immunology and Transplantation Research	303-1088	Duke University

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93.855	I	31,483	Allergy, Immunology and Transplantation Research	303-1089	Duke University
93.855	I	9,803	Allergy, Immunology and Transplantation Research	801-03	Family Health Intrnl
93.855	I	(1)	Allergy, Immunology and Transplantation Research	0000612174	Fred Hutchinson Cancer Research Center
93.855	I	25,653	Allergy, Immunology and Transplantation Research	0000623812	Fred Hutchinson Cancer Research Center
93.855	I	41,292	Allergy, Immunology and Transplantation Research	0000631092	Fred Hutchinson Cancer Research Center
93.855	I	15,578	Allergy, Immunology and Transplantation Research	0000650981	Fred Hutchinson Cancer Research Center
93.855	I	2,913,449	Allergy, Immunology and Transplantation Research	2000098352	Johns Hopkins Univ
93.855	I	44,941	Allergy, Immunology and Transplantation Research	2000139191	Johns Hopkins Univ
93.855	I	34,805	Allergy, Immunology and Transplantation Research	PO# 2000056553	Johns Hopkins Univ
93.855	I	17,596	Allergy, Immunology and Transplantation Research	5R01AI039108	Los Angeles Biomedical Research Institute at Harbor
93.855	I	9,981	Allergy, Immunology and Transplantation Research	UN-1031	Seattle Biomed Rsch
93.855	I	12,148	Allergy, Immunology and Transplantation Research	GR 1-R41-AI069602-01	Theralogics
93.855	I	147,623	Allergy, Immunology and Transplantation Research	546063	Tulane University
93.855	I	52,485	Allergy, Immunology and Transplantation Research	2006-1719	Univ Calif-Irvine
93.855	I	6,367	Allergy, Immunology and Transplantation Research	3048103204-07-498	Univ of Kentucky
93.855	I	7,296	Allergy, Immunology and Transplantation Research	008-003/1R15AI0606	Univ of North Florida
93.855	I	56,000	Allergy, Immunology and Transplantation Research	6119-1041-00-A	Univ of South Florida
93.855	I	18,994	Allergy, Immunology and Transplantation Research	6119-1041-00-B	Univ of South Florida
93.855	I	31,059	Allergy, Immunology and Transplantation Research	08-008	Univ of Texas
93.855	I	126,390	Allergy, Immunology and Transplantation Research	412A775	Univ Wisconsin
93.856	D	2,361,684	Microbiology and Infectious Diseases Research		
93.856	I	(7,441)	Microbiology and Infectious Diseases Research	303-0012	Duke Univ Med Ctr
93.856	I	32,914	Microbiology and Infectious Diseases Research	303-0877	Duke Univ Med Ctr
93.856	I	37,165	Microbiology and Infectious Diseases Research	303-0933	Duke Univ Med Ctr
93.856	I	23,427	Microbiology and Infectious Diseases Research	303-0934	Duke Univ Med Ctr
93.856	I	11,446	Microbiology and Infectious Diseases Research	303-0935	Duke Univ Med Ctr
93.856	I	1,097	Microbiology and Infectious Diseases Research	303-0936	Duke Univ Med Ctr
93.856	I	13,687	Microbiology and Infectious Diseases Research	303-0937	Duke Univ Med Ctr
93.856	I	1,081	Microbiology and Infectious Diseases Research	303-0312/130071	Duke University
93.856	I	21,305	Microbiology and Infectious Diseases Research	303-0836/137507	Duke University
93.856	I	1,325,634	Microbiology and Infectious Diseases Research	303-0974/143263	Duke University
93.856	I	150,674	Microbiology and Infectious Diseases Research	123273	Harvard Univ
93.856	I	(19,285)	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins Univ
93.856	I	429	Microbiology and Infectious Diseases Research	1-R01-AI060373-01A1	Med Univ of Science
93.856	I	16,762	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	49,091	Microbiology and Infectious Diseases Research	Prime: 1 R41 AI072	Nirvana Pharmaceutic
93.856	I	101,739	Microbiology and Infectious Diseases Research	AACTG.27.5199.01	Social & Scientific
93.856	I	10,969	Microbiology and Infectious Diseases Research	AACTG.27.5199.13	Social & Scientific
93.856	I	39,097	Microbiology and Infectious Diseases Research	AACTG.42.UICTU.03	Social & Scientific

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93.856	I	(49,636)	Microbiology and Infectious Diseases Research	AACTG.45.IICTU.07	Social & Scientific
93.856	I	126,426	Microbiology and Infectious Diseases Research	AACTG.45.IICTU.08	Social & Scientific
93.856	I	(26,967)	Microbiology and Infectious Diseases Research	AACTG.50.5208.05	Social & Scientific
93.856	I	(10,476)	Microbiology and Infectious Diseases Research	N/A	Univ of Alabama-Birm
93.856	I	3,090	Microbiology and Infectious Diseases Research	PO#4000533936/100053	Univ of Iowa
93.856	I	44,434	Microbiology and Infectious Diseases Research	288697	Univ of Wash-Seattle
93.856	I	1,641	Microbiology and Infectious Diseases Research	485235	Univ of Wash-Seattle
93.856	I	86,688	Microbiology and Infectious Diseases Research	853684	Univ of Wash-Seattle
93.856	I	90,588	Microbiology and Infectious Diseases Research	VUMC31558-R	Vanderbilt U Med C
93.859	D	35,766,692	Biomedical Research and Research Training		
93.859	I	33,378	Biomedical Research and Research Training	1090125-170457	Carnegie Melton Univ.
93.859	I	18,195	Biomedical Research and Research Training	133612/146729	Duke Univ Med Ctr
93.859	I	37,758	Biomedical Research and Research Training	139097 303-4044/1276	Duke University
93.859	I	47,742	Biomedical Research and Research Training	3139-01/15-0032-02	Hlth Research Inc
93.859	I	(16,418)	Biomedical Research and Research Training	GM076468-01 TASK P1	Jackson Laboratory
93.859	I	124,905	Biomedical Research and Research Training	PO# 600857	Jackson Laboratory
93.859	I	40,265	Biomedical Research and Research Training	TBN	Jackson Laboratory
93.859	I	80,898	Biomedical Research and Research Training	MUSC08-030	Med Univ of Science
93.859	I	18,822	Biomedical Research and Research Training	GM064443	North Dakota State University
93.859	I	24,013	Biomedical Research and Research Training	60008330/RF01095672	Ohio State Univ
93.859	I	62,093	Biomedical Research and Research Training	6084755/RFS800061	Univ Mass
93.859	I	62,879	Biomedical Research and Research Training	PO#G270110913/ARIA 3	Univ of Arkansas
93.859	I	43,214	Biomedical Research and Research Training	PO#G280111682/ARIA 3	Univ of Arkansas
93.859	I	(1,581)	Biomedical Research and Research Training	S0175925	Univ of California
93.859	I	160,446	Biomedical Research and Research Training	32515	Univ of Chicago
93.859	I	(523)	Biomedical Research and Research Training	Z-193001	Univ of Maryland
93.859	I	40,328	Biomedical Research and Research Training	M8446041102	Univ of Minnesota
93.859	I	28,983	Biomedical Research and Research Training	PO# 52546	Univ of S Carolina
93.859	I	95,091	Biomedical Research and Research Training	A07008(M-08-156)	Yale University
93.862	D	265,693	Genetics and Developmental Biology Research and Research Training		
93.864	D	2,137,238	Population Research		
93.864	I	146	Population Research	4-312-0208254/HD3963	RTI International
93.864	I	12,789	Population Research	1540187/PO#000041996	Univ of Colorado
93.864	I	(27,972)	Population Research	PO#1391547/5-41134-C	Univ of Pennsylvania
93.865	D	36,888,539	Child Health and Human Development Extramural Research		
93.865	I	569	Child Health and Human Development Extramural Research	900900	Children's Mem Hosp
93.865	I	4,334	Child Health and Human Development Extramural Research	137288	Duke University
93.865	I	97,677	Child Health and Human Development Extramural Research	143812/130643	Duke University

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93.865	I	60,738	Child Health and Human Development Extramural Research	151750/143812/130643	Duke University
93.865	I	26,191	Child Health and Human Development Extramural Research	5-41305-G3	Emory University
93.865	I	14,601	Child Health and Human Development Extramural Research	209-2	Family Health Intl
93.865	I	59	Child Health and Human Development Extramural Research	N/A	Mt Sinai Sch of Med
93.865	I	323,647	Child Health and Human Development Extramural Research	3107-UNC-DHHS-1502	Penn State Univ
93.865	I	235,080	Child Health and Human Development Extramural Research	3-312-0207778	RTI International
93.865	I	93,250	Child Health and Human Development Extramural Research	3000583782	Univ of Michigan
93.865	I	31,597	Child Health and Human Development Extramural Research	716656	Univ of Wash-Seattle
93.865	I	5,944	Child Health and Human Development Extramural Research	896625	Univ of Wash-Seattle
93.865	I	202,703	Child Health and Human Development Extramural Research	VUMC 33345	Vanderbilt U Med C
93.865	I	190,522	Child Health and Human Development Extramural Research	VUMC33449	Vanderbilt U Med C
93.865	I	15,545	Child Health and Human Development Extramural Research	WFUHS 51078	Wake Forest Univ Sch Med
93.866	D	4,609,338	Aging Research		
93.866	I	(11,717)	Aging Research	7339-5	Boston University
93.866	I	33,119	Aging Research	N/A	Boston University
93.866	I	331,439	Aging Research	RA228353BAJ/7732	Boston University
93.866	I	20,551	Aging Research	07-SC-NIH-1020	Duke University
93.866	I	36,425	Aging Research	07-SC-NIH-1023	Duke University
93.866	I	7,132	Aging Research	145911	Duke University
93.866	I	841	Aging Research	JHU 8205-53703	Johns Hopkins Univ
93.866	I	78,281	Aging Research	3747SC	Univ Calif-San Francisco
93.866	I	404	Aging Research	0000004732	Univ Md-Baltimore
93.866	I	53,676	Aging Research	0000004939	Univ Md-Baltimore
93.866	I	11,049	Aging Research	2007-05744-01/A3845	Univ of Ill Champaign
93.866	I	17,546	Aging Research	463300	Univ of Wash-Seattle
93.867	D	2,597,969	Vision Research		
93.867	I	12,899	Vision Research	12254	Johns Hopkins Univ
93.867	I	98,026	Vision Research	2000011614	Johns Hopkins Univ
93.867	I	69,795	Vision Research	2000133834	Johns Hopkins Univ
93.867	I	5,407	Vision Research	S0180458	Univ of Cal-Santa Cruz
93.867	I	85,073	Vision Research	25 7010170 / EY012	West Michigan Univ.
93.867	I	254	Vision Research	22-2283320	Western Michigan Univ
93.879	D	160,864	Medical Library Assistance		
93.880	D	27,806	Minority Access to Research Careers		
93.884	D	637,517	Grants for Training in Primary Care Medicine and Dentistry		
93.894	D	899,492	Resource and Manpower Development in the Environmental Health Sciences		
93.894	I	2,584	Resource and Manpower Development in the Environmental Health Sciences	06-SC-NIH-1074	Duke Univ Med Ctr
93.894	I	39,072	Resource and Manpower Development in the Environmental Health Sciences	07-SC-NIH-1049	Duke Univ Med Ctr

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93.900	D	(1)	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		
93.918	D	703,772	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.928	D	941,889	Special Projects of National Significance		
93.929	I	142,587	Center for Medical Rehabilitation Research	N/A	Univ of Alabama-Birm
93.929	I	31	Center for Medical Rehabilitation Research	GC10817-119854	Univ of Virginia
93.931	D	1,547,102	Demonstration Grants to States for Community Scholarship		
93.934	D	38,513	Fogarty International Research Collaboration Award		
93.940	D	11,440	HIV Prevention Activities-Health Department Based		
93.941	D	323,110	HIV Demonstration, Research, Public and Professional Education Projects		
93.943	D	1,899,974	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.945	D	8,606	Assistance Programs for Chronic Disease Prevention and Control		
93.945	I	104,899	Assistance Programs for Chronic Disease Prevention and Control	5-20210-G1	Emory University
93.955	D	1,017,866	Health and Safety Programs for Construction Work		
93.956	D	425,062	Agricultural Health and Safety Programs		
93.964	D	170,642	Public Health Traineeships		
93.969	D	350,940	Geriatric Education Centers		
93.984	D	(1,600)	Academic Administrative Units in Primary Care		
93.989	D	1,718,798	International Research and Research Training		
93.989	I	50,739	International Research and Research Training	Three (3)	Columbia Univ
93.989	I	8	International Research and Research Training	543438	Tulane University
		<u>422,418,291</u>	Total — Research and Development Cluster — U. S. Department of Health and Human Services		
<b><u>Corporation for National and Community Service</u></b>					
94.005	D	321,596	Learn and Serve America-Higher Education		
94.005	I	4,247	Learn and Serve America-Higher Education	31-2462-321/31-1894-	Temple Univ
		<u>325,843</u>	Total — Research and Development — Corporation for National and Community Service		
<b><u>U. S. Department of Homeland Security</u></b>					
97	D	261,374	U S Department of Homeland Security		
97	I	125,550	U S Department of Homeland Security	N/A	Fire Protection Rese
97.001	I	122,651	Pilot Demonstration or Earmarked Projects	N/A	Mdc-Mak Diff Comm S.
97.061	I	2,642	Centers for Homeland Security	X9106025104	Univ of Minnesota
97.062	D	8,633	Scholars and Fellows, and Educational Programs		
		<u>520,850</u>	Total — Research and Development Cluster — U. S. Department of Homeland Security		

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<b><u>United States Agency for International Development</u></b>					
98	D	17,380,857	United States Agency for International Development		
98	I	64,565	United States Agency for International Development	20576	ABT Assoc Inc
98	I	25,257	United States Agency for International Development	2620-09-0-00-P-0108	Academy Edu Dev
98	I	47,043	United States Agency for International Development	08-0379	Ctr Commnty Selfhelp
98	I	1,114,091	United States Agency for International Development	MSA-04-392	Eastern VA Med Sch
98	I	52,092	United States Agency for International Development	PSA-06-09	Eastern VA Med Sch
98	I	(2,565)	United States Agency for International Development	RC710-013/409254	Education Res & Dev Assoc. of Georgia University
98	I	(2,972)	United States Agency for International Development	N/A	Engenderhealth, Inc
98	I	26,264	United States Agency for International Development	FCO 116107	Family Health Intl
98	I	7,185	United States Agency for International Development	FCO 172008	Family Health Intl
98	I	627	United States Agency for International Development	FCO 213353/497-A-00-	Family Health Intl
98	I	11,741	United States Agency for International Development	FCO 402794	Family Health Intl
98	I	2,614	United States Agency for International Development	FCO 84078/HRN-A-00-9	Family Health Intl
98	I	3,508,183	United States Agency for International Development	GHS-I-00-07-00002-00	John Snow Institute
98	I	123,250	United States Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	13,467	United States Agency for International Development	AERA-0499	Kenan Institute Asia
98	I	18,473	United States Agency for International Development	2007-1200-03	Oregon State Univ.
98	I	9,381	United States Agency for International Development	RD011G-C	Oregon State Univ.
98	I	78,347	United States Agency for International Development	FPHPA046005-01-00	Planned Parenthood
98	I	327,245	United States Agency for International Development	N19070A-4256632	Virginia Polytechnic Institute and State University
98	I	20,476	United States Agency for International Development	N/A	Wits Health Consort.
98.001	I	2,181	USAID Foreign Assistance for Programs Overseas	2006-0150-03	VA. Polytech. Inst.
98.001	I	8,758	USAID Foreign Assistance for Programs Overseas	2006-0150-04	VA. Polytech. Inst.
98.001	I	7,000	USAID Foreign Assistance for Programs Overseas	2006-0150-05	VA. Polytech. Inst.
98.004	I	372	Non-Governmental Organization Strengthening (NGO)	FPHPA043220-06-00	Planned Parenthood
		<u>22,843,932</u>	Total — Research and Development Cluster — United States Agency for International Development		
<b><u>Other Federal Assistance</u></b>					
99	D	2,761	Other Federal Assistance		
99	I	32,479	Other Federal Assistance	N/A	MDC-Mak Diff Comm S.
		<u>35,240</u>	Total — Research and Development Cluster — Other Federal Assistance		
		<u>663,404,622</u>	Total — Research and Development		



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<b><i>Special Education—Cluster:</i></b>					
<b><u>U. S. Department of Education</u></b>					
84.027	D	320,657,666	Special Education-Grants to States		
84.173	D	10,711,866	Special Education-Preschool Grants		
		<u>331,369,532</u>	Total — Special Education Cluster — U. S. Department of Education		
		<u>331,369,532</u>	Total — Special Education		
<b><i>Student Financial Assistance—Cluster:</i></b>					
<b><u>U. S. Department of Education</u></b>					
84.007	D	10,326,025	Federal Supplemental Educational Opportunity Grants		
84.032	D	138,727,033	Federal Family Education Loans		
84.033	D	14,013,794	Federal Work-Study Program		
84.038	D	107,414,339	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	326,306,815	Federal Pell Grant Program		
84.268	D	219,464,859	Federal Direct Student Loans		
84.375	D	7,440,892	Academic Competitiveness Grants		
84.376	D	2,636,998	National Science and Mathematics Access to Retain Talent (SMART) Grants		
		<u>826,330,755</u>	Total — Student Financial Assistance Cluster — U. S. Department of Education		
<b><u>U. S. Department of Health and Human Services</u></b>					
93.342	D	3,687,967	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.364	D	324,663	Nursing Student Loans		
93.925	D	1,896,822	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>5,909,452</u>	Total — Student Financial Assistance Cluster — U. S. Department of Health and Human Services		
		<u>832,240,207</u>	Total — Student Financial Assistance		
<b><i>TRIO—Cluster:</i></b>					
<b><u>U. S. Department of Education</u></b>					
84.042	D	8,386,779	TRIO-Student Support Services		
84.044	D	3,387,903	TRIO-Talent Search		
84.047	D	5,387,649	TRIO-Upward Bound		
84.066	D	1,361,998	TRIO-Educational Opportunity Centers		
84.217	D	567,941	TRIO-McNair Post-Baccalaureate Achievement		
		<u>19,092,270</u>	Total — TRIO Cluster — U. S. Department of Education		
		<u>19,092,270</u>	Total — TRIO		

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<b><i>Transit Services Programs—Cluster:</i></b>					
<b><u>U. S. Department of Transportation</u></b>					
20.516	I	149,770	Job Access-Reverse Commute	N/A	Community Transportation Association of America
		149,770	Total — Transit Services Programs Cluster — U. S. Department of Transportation		
		149,770	Total — Transit Services Programs		
<b><i>WIA—Cluster:</i></b>					
<b><u>U. S. Department of Labor</u></b>					
17.258	D	19,086,196	WIA Adult Program		
17.258	I	80,026	WIA Adult Program	WIA-2007-0412-46	Buncombe County
17.258	I	10,262	WIA Adult Program	06-2020-33-9900	Cape Fear
17.258	I	261,522	WIA Adult Program	07-2020-33-9900	Cape Fear
17.258	I	199,161	WIA Adult Program	0-2020-33	Cape Fear COG
17.258	I	780	WIA Adult Program	06-2020-34-9900	Capital Area
17.258	I	36,906	WIA Adult Program	07-2020-34-9900	Capital Area
17.258	I	23,636	WIA Adult Program	06-2020-36-9900	Centralina
17.258	I	888,209	WIA Adult Program	07-2020-36-9900	Centralina
17.258	I	10,729	WIA Adult Program	06-2020-37-9900	City of Charlotte
17.258	I	467,155	WIA Adult Program	07-2020-37-9900	City of Charlotte
17.258	I	1,369	WIA Adult Program	06-2020-35-9900	City of Durham
17.258	I	72,210	WIA Adult Program	N/A	Council of Governments
17.258	I	5,575	WIA Adult Program	N/A	Council of Governments
17.258	I	26,568	WIA Adult Program	07-2020-38-9900	Cumberland
17.258	I	8,526	WIA Adult Program	07-2020-38-9900	Cumberland
17.258	I	181,464	WIA Adult Program	07-2020-40-6331-09	East. Carolina Workforce
17.258	I	1,142	WIA Adult Program	06-2020-40-9900	Eastern Carolina
17.258	I	57,655	WIA Adult Program	07-2020-40-9900	Eastern Carolina
17.258	I	233,583	WIA Adult Program	07-2020-40-6169	Eastern Carolina Workforce Dev Board
17.258	I	96,330	WIA Adult Program	07-2020-40-6035-07	ECWDB
17.258	I	5,676	WIA Adult Program	06-2020-49-1533	High Country Council of Governments
17.258	I	5,838	WIA Adult Program	06-2030-49-1533	High Country Council of Governments
17.258	I	226,524	WIA Adult Program	07-2020-49-1533	High Country Council of Governments
17.258	I	48,683	WIA Adult Program	06-2040-03	Isothermal PDC
17.258	I	770	WIA Adult Program	06-2020-43-4316-00-13-IR	Kerr Tar Regional COG

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17.258	I	285,763	WIA Adult Program	07-2020-43-4316-00-13-IR	Kerr Tar Regional COG
17.258	I	4,597	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	39,869	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	15,166	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	100,808	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	480,584	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	211,756	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	1,831	WIA Adult Program	06-2020-45-9900	Mid-Carolina
17.258	I	99,513	WIA Adult Program	07-2020-45-9900	Mid-Carolina
17.258	I	55,699	WIA Adult Program	07-2020-45-9900	Mid-Carolina
17.258	I	(767)	WIA Adult Program	06-2020-29-9900	Mountain Area
17.258	I	11,273	WIA Adult Program	07-2020-29-9900	Mountain Area
17.258	I	1,541	WIA Adult Program	06-2020-58-9900	PeeDee
17.258	I	3,673	WIA Adult Program	06-2020-58-9900	PeeDee
17.258	I	1,857	WIA Adult Program	06-2020-58-9900	PeeDee
17.258	I	94,960	WIA Adult Program	07-2020-58-9900	PeeDee
17.258	I	151,121	WIA Adult Program	07-2020-58-9900	PeeDee
17.258	I	198,869	WIA Adult Program	07-2020-49-1380	Region D
17.258	I	3,620	WIA Adult Program	06-2020-28-9900	Region Q
17.258	I	180,739	WIA Adult Program	07-2020-28-9900	Region Q
17.258	I	4,811	WIA Adult Program	06-2020-54-9900	Regional Partnership
17.258	I	228,344	WIA Adult Program	07-2020-54-9900	Regional Partnership
17.258	I	11,490	WIA Adult Program	06-2020-55-9900	Southwestern
17.258	I	176,288	WIA Adult Program	07-2020-55-9900	Southwestern
17.259	D	20,590,451	WIA Youth Activities		
17.259	I	85,484	WIA Youth Activities	0-2020-33	Cape Fear COG
17.259	I	225,664	WIA Youth Activities	2040-44-5465	Council of Governments
17.259	I	149,442	WIA Youth Activities	N/A	Council of Governments
17.259	I	6,220	WIA Youth Activities	N/A	Council of Governments
17.259	I	111,765	WIA Youth Activities	07-2040-40-6331-09	East. Carolina Workforce
17.259	I	77,746	WIA Youth Activities	07-2040-40-6169	Eastern Carolina Workforce Dev Board
17.259	I	53,474	WIA Youth Activities	06-2040-03	Isothermal PDC
17.259	I	6,763	WIA Youth Activities	06-2040-43-4316-00-13-IR	Kerr Tar Regional COG
17.259	I	105,485	WIA Youth Activities	07-2040-43-4316-00-13-IR	Kerr Tar Regional COG
17.259	I	257,542	WIA Youth Activities	06-44-5467	LRCOG
17.259	I	68,665	WIA Youth Activities	N/A	NW Piedmont Council of Governments
17.259	I	157,400	WIA Youth Activities	07-2040-49-1380	Region D

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17.260	D	38,371,161	WIA Dislocated Workers		
17.260	I	45,741	WIA Dislocated Workers	WIA-2007-0412-46	Buncombe County
17.260	I	8,336	WIA Dislocated Workers	06-2030-33-9900	Cape Fear
17.260	I	200,468	WIA Dislocated Workers	07-2030-33-9900	Cape Fear
17.260	I	111,123	WIA Dislocated Workers	0-2020-33	Cape Fear COG
17.260	I	9,527	WIA Dislocated Workers	06-2031-34-9900	Capital Area
17.260	I	778	WIA Dislocated Workers	06-2031-34-9900	Capital Area
17.260	I	226,347	WIA Dislocated Workers	07-2031-34-9900	Capital Area
17.260	I	34,106	WIA Dislocated Workers	07-2031-34-9900	Capital Area
17.260	I	50,118	WIA Dislocated Workers	06-2030-36-9900	Centralina
17.260	I	1,247,627	WIA Dislocated Workers	07-2030-36-9900	Centralina
17.260	I	20,961	WIA Dislocated Workers	06-2030-37-9900	City of Charlotte
17.260	I	603,816	WIA Dislocated Workers	07-2030-37-9900	City of Charlotte
17.260	I	140,843	WIA Dislocated Workers	07-2031-37-9900	City of Charlotte
17.260	I	1,765	WIA Dislocated Workers	06-2030-35-9900	City of Durham
17.260	I	237,893	WIA Dislocated Workers	N/A	Council of Governments
17.260	I	30,382	WIA Dislocated Workers	N/A	Council of Governments
17.260	I	5,968	WIA Dislocated Workers	06-2030-38-9900	Cumberland
17.260	I	912	WIA Dislocated Workers	06-2030-38-9900	Cumberland
17.260	I	90,243	WIA Dislocated Workers	07-2030-38-9900	Cumberland
17.260	I	38,755	WIA Dislocated Workers	07-2030-38-9900	Cumberland
17.260	I	30,377	WIA Dislocated Workers	04-2031-40-6331-09-B	East. Carolina Workforce
17.260	I	19,007	WIA Dislocated Workers	07-2030-40-6331-09	East. Carolina Workforce
17.260	I	137,972	WIA Dislocated Workers	07-2031-40-6331-09	East. Carolina Workforce
17.260	I	13,049	WIA Dislocated Workers	06-2030-40-9900	Eastern Carolina
17.260	I	432,654	WIA Dislocated Workers	07-2030-40-9900	Eastern Carolina
17.260	I	11,367	WIA Dislocated Workers	07-2031-40-9900	Eastern Carolina
17.260	I	282,720	WIA Dislocated Workers	07-2030-40-6169	Eastern Carolina Workforce Dev Board
17.260	I	36,450	WIA Dislocated Workers	07-2031-40-6169	Eastern Carolina Workforce Dev Board
17.260	I	1,797	WIA Dislocated Workers	06-2031-49-1533	High Country Council of Governments
17.260	I	83,962	WIA Dislocated Workers	07-2030-49-1533	High Country Council of Governments
17.260	I	120,204	WIA Dislocated Workers	07-2031-49-1533	High Country Council of Governments
17.260	I	57,847	WIA Dislocated Workers	AN-14299-04-60	Illinois State University
17.260	I	40,004	WIA Dislocated Workers	06-2030-43-9900	Kerr Tar
17.260	I	33,929	WIA Dislocated Workers	06-2030-43-9900	Kerr Tar
17.260	I	457,423	WIA Dislocated Workers	07-2030-43-9900	Kerr Tar
17.260	I	43,139	WIA Dislocated Workers	07-2030-43-9900	Kerr Tar
17.260	I	1,438	WIA Dislocated Workers	06-2030-44-9900	Lumber River

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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
17.260	I	24,100	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	34,632	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	6,216	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	35,964	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	156,232	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	99,553	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	93,515	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	1,706	WIA Dislocated Workers	06-2030-45-9900	Mid-Carolina
17.260	I	108	WIA Dislocated Workers	06-2031-45-9900	Mid-Carolina
17.260	I	32,243	WIA Dislocated Workers	07-2030-45-9900	Mid-Carolina
17.260	I	22,890	WIA Dislocated Workers	07-2030-45-9900	Mid-Carolina
17.260	I	31,506	WIA Dislocated Workers	07-2031-45-9900	Mid-Carolina
17.260	I	21,311	WIA Dislocated Workers	07-2031-45-9900	Mid-Carolina
17.260	I	879	WIA Dislocated Workers	06-2030-29-9900	Mountain Area
17.260	I	38,917	WIA Dislocated Workers	07-2030-29-9900	Mountain Area
17.260	I	45	WIA Dislocated Workers	06-2030-59-9900	Northeast
17.260	I	5,480	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	24,317	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	33,479	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	96,075	WIA Dislocated Workers	07-2030-47-9900	Northwest
17.260	I	2,762	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	2,504	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	2,000	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	102,890	WIA Dislocated Workers	07-2030-58-9900	PeeDee
17.260	I	149,759	WIA Dislocated Workers	07-2030-58-9900	PeeDee
17.260	I	97,961	WIA Dislocated Workers	07-2030-49-1380	Region D
17.260	I	208,904	WIA Dislocated Workers	07-2031-49-1380	Region D
17.260	I	11,551	WIA Dislocated Workers	07-2050-49-1380	Region D
17.260	I	4,391	WIA Dislocated Workers	06-2030-28-9900	Region Q
17.260	I	97,483	WIA Dislocated Workers	07-2030-28-9900	Region Q
17.260	I	4,649	WIA Dislocated Workers	06-2030-54-9900	Regional Partnership
17.260	I	14	WIA Dislocated Workers	06-2050-54-9900	Regional Partnership
17.260	I	243,183	WIA Dislocated Workers	07-2030-54-9900	Regional Partnership
17.260	I	38,471	WIA Dislocated Workers	07-2031-58-9900	Regional Partnership
17.260	I	22,053	WIA Dislocated Workers	07-2031-58-9900	Regional Partnership
17.260	I	4,100	WIA Dislocated Workers	07-2050-58-9900	Regional Partnership
17.260	I	4,511	WIA Dislocated Workers	07-2050-58-9900	Regional Partnership

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	46,871	WIA Dislocated Workers	06-2030-55-9900	Southwestern
17.260	I	341,490	WIA Dislocated Workers	07-2030-55-9900	Southwestern
		91,720,925	Total — WIA Cluster — U. S. Department of Labor		
		91,720,925	Total — WIA		

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

10	D	882,536	U.S. Department of Agriculture		
10	I	2,291	U.S. Department of Agriculture	N/A	Colorado State
10	I	683,538	U.S. Department of Agriculture	N/A	Furman University
10	I	8,000	U.S. Department of Agriculture	N/A	NCAT
10.001	D	20,285	Agricultural Research-Basic and Applied Research		
10.025	D	3,012,308	Plant and Animal Disease, Pest Control, and Animal Care		
10.028	D	75,000	Wildlife Services		
10.069	D	131,020	Conservation Reserve Program		
10.153	D	5,676	Market News		
10.156	D	89,368	Federal-State Marketing Improvement Program		
10.162	D	14,864	Inspection Grading and Standardization		
10.163	D	47,116	Market Protection and Promotion		
10.168	D	15,415	Farmers' Market Promotion Program		
10.200	D	89	Grants for Agricultural Research, Special Research Grants		
10.203	D	296,027	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	I	18,379	Payments to 1890 Land-Grant Colleges and Tuskegee University	prurchase order #U130837	University of Maryland - Eastern Shore
10.206	D	2,215,655	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	9,986	Grants for Agricultural Research-Competitive Research Grants	2956/200200710	Inst for Ecosyst Studies
10.210	D	221,544	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.215	I	4,362	Sustainable Agriculture Research and Education	RD309-097/3841708	Univ of Georgia
10.216	D	340,775	1890 Institution Capacity Building Grants		
10.217	D	118,579	Higher Education Challenge Grants		
10.250	D	422,760	Agricultural and Rural Economic Research		
10.308	I	28,795	Resident Instruction Grants for Insular Area Activities	CR38820-16383	Virginia State University
10.308	I	17,598	Resident Instruction Grants for Insular Area Activities	CR38820-17536	Virginia State University
10.352	I	1,574	Value-Added Producer Grants	412-30-42	Iowa State Univ.
10.352	I	18,793	Value-Added Producer Grants	412-30-54	Iowa State Univ.
10.435	D	154,293	State Mediation Grants		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.441	D	21,213	Technical and Supervisory Assistance Grants		
10.443	D	95,469	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.475	D	3,313,221	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.500	D	17,820,250	Cooperative Extension Service		
10.500	I	13,537	Cooperative Extension Service	2004-1363-03	Kansas State University
10.500	I	(7,063)	Cooperative Extension Service	S04062	Kansas State University
10.500	I	29,157	Cooperative Extension Service	S06024	Kansas State University
10.500	I	32,332	Cooperative Extension Service	S07043	Kansas State University
10.500	I	47,214	Cooperative Extension Service	S08046	Kansas State University
10.500	I	3,236	Cooperative Extension Service	S08062	Kansas State University
10.500	I	73,733	Cooperative Extension Service	S08105	Kansas State University
10.500	I	23,871	Cooperative Extension Service	TCE 422009	Texas A and M University
10.500	I	(749)	Cooperative Extension Service	TCE 622050	Texas A and M University
10.500	I	6,812	Cooperative Extension Service	TCE 622118	Texas A and M University
10.500	I	393	Cooperative Extension Service	TCE 622145	Texas A and M University
10.500	I	19,302	Cooperative Extension Service	TCE 622176	Texas A and M University
10.500	I	400	Cooperative Extension Service	622037	Texas A and M University
10.500	I	34,689	Cooperative Extension Service	622151	Texas A and M University
10.500	I	(1,035)	Cooperative Extension Service	RE670-054/6330237	Univ of Georgia
10.500	I	27,053	Cooperative Extension Service	RE675-112/9039507	Univ of Georgia
10.500	I	3,446	Cooperative Extension Service	RE675-114/3500038	Univ of Georgia
10.500	I	17,933	Cooperative Extension Service	RE675-114/3505118	Univ of Georgia
10.500	I	11,911	Cooperative Extension Service	RE675-149/3504668	Univ of Georgia
10.500	I	2,101	Cooperative Extension Service	3046768200-04-344	Univ of Kentucky
10.500	I	1,526	Cooperative Extension Service	Q4299055601	Univ of Minnesota
10.500	I	26,108	Cooperative Extension Service	25-6365-0020-121	Univ of Nebraska
10.500	I	377,133	Cooperative Extension Service	25-6365-0023-005	Univ of Nebraska
10.500	I	506,706	Cooperative Extension Service	26-6365-0001-401	Univ of Nebraska
10.500	I	13,332	Cooperative Extension Service	agreement # 19070-546071	Virginia Polytechnic Institute and State University
10.550	D	35,430,606	Food Donation		
10.557	D	167,605,444	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	78,413,385	Child and Adult Care Food Program		
10.560	D	6,869,289	State Administrative Expenses for Child Nutrition		
10.565	D	344,997	Commodity Supplemental Food Program		
10.567	D	292,963	Food Distribution Program on Indian Reservations		
10.572	D	260,348	WIC Farmers' Market Nutrition Program (FMNP)		
10.576	D	35,328	Senior Farmers Market Nutrition Program		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.579	D	21,456	Child Nutrition Discretionary Grants Limited Availability		
10.582	D	914,414	Fresh Fruit and Vegetable Program		
10.604	D	2,793	Technical Assistance for Specialty Crops Program		
10.605	D	84,043	Quality Samples Program		
10.652	D	1,011,656	Forestry Research		
10.664	D	4,778,062	Cooperative Forestry Assistance		
10.672	I	1,583	Rural Development, Forestry, and Communities	05-DG-11083150-150	Educ Research Cons.
10.676	D	9,359	Forest Legacy Program		
10.677	D	182,583	Forest Land Enhancement Program		
10.678	D	20,692	Forest Stewardship Program		
10.680	D	729,719	Forest Health Protection		
10.766	D	150,000	Community Facilities Loans and Grants		
10.912	D	360,468	Environmental Quality Incentives Program		
		<u>328,889,045</u>	Total — Other Programs — U. S. Department of Agriculture		

**U. S. Department of Commerce**

11	D	113,087	U.S. Department of Commerce		
11	I	59,466	U.S. Department of Commerce	05-1115	Atlantic States Marine Fisheries Commission
11	I	25,275	U.S. Department of Commerce	06-0602	Atlantic States Marine Fisheries Commission
11	I	24,353	U.S. Department of Commerce	N-20-8Z1-S136	GA. Inst. of Tech.
11	I	21,485	U.S. Department of Commerce	N-20-8Z1-S146	GA. Inst. of Tech.
11	I	18,303	U.S. Department of Commerce	25-6331-0134-006	Univ of Nebraska
11.112	D	183,122	Market Development Cooperator Program		
11.303	D	338,988	Economic Development-Technical Assistance		
11.400	D	844,223	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.431	D	631	Climate and Atmospheric Research		
11.433	D	47,671	Marine Fisheries Initiative		
11.440	D	58,384	Environmental Sciences, Applications, Data, and Education		
11.450	D	143,884	Automated Flood Warning Systems (AFWS)		
11.452	D	1,192	Unallied Industry Projects		
11.467	I	1,999	Meteorologic and Hydrologic Modernization Development	S06-58390	Univ. Corporation for R
11.469	D	22,569	Congressionally Identified Awards and Projects		
11.472	D	50,000	Unallied Science Program		
11.473	I	39,756	Coastal Services Center	S107	SC Sea Grant Consortium
11.477	D	273,621	Fisheries Disaster Relief		
11.478	D	52,265	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		



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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.550	D	214,828	Public Telecommunications Facilities Planning and Construction		
11.609	D	52,554	Measurement and Engineering Research and Standards		
11.611	D	2,205,861	Manufacturing Extension Partnership		
		<u>4,793,517</u>	Total — Other Programs — U. S. Department of Commerce		
<b><u>U. S. Department of Defense</u></b>					
12	D	1,669,347	U.S. Department of Defense		
12	I	5,077	U.S. Department of Defense	07-71, 07-72	Acad. of Appl'd Sci.
12	I	1,454	U.S. Department of Defense	08-25, 08-26	Acad. of Appl'd Sci.
12	I	33,057	U.S. Department of Defense	P.O.# 6015-P 004	BCP International Ltd.
12	I	2,169	U.S. Department of Defense	GST040DB0305	Chenega Federal Systems, LLC
12	I	7,594	U.S. Department of Defense	SUB1-00276	Foster-Miller Inc
12	I	(617)	U.S. Department of Defense	FY-04-001	Geomet Technologies
12	I	6,019	U.S. Department of Defense	DO# 4THZ97064543	Mississippi State University
12	I	4,526	U.S. Department of Defense	750263 US	Radian Intl LLC
12.002	D	378,318	Procurement Technical Assistance For Business Firms		
12.002	I	28,484	Procurement Technical Assistance For Business Firms	Letter dated 12/5/07	Small Bus. & Tech Cntr
12.002	I	35,616	Procurement Technical Assistance For Business Firms	Memo dated 12/5/06	Small Bus. & Tech Cntr
12.300	D	2,473,585	Basic and Applied Scientific Research		
12.300	I	2,832	Basic and Applied Scientific Research	422013	Texas A and M University
12.400	D	10,019,457	Military Construction, National Guard		
12.401	D	12,184,512	National Guard Military Operations and Maintenance (O&M) Projects		
12.404	D	2,404,166	National Guard Civilian Youth Opportunities		
12.420	D	(7,600)	Military Medical Research and Development		
12.420	I	425,570	Military Medical Research and Development	W81XWH-05-1-0383	Moses Cone Health System
12.431	D	1,313,570	Basic Scientific Research		
12.431	I	20,951	Basic Scientific Research	Letter dated 8/30/07	Academy of Appl. Science
12.431	I	8,781	Basic Scientific Research	G-2618-1	Colorado State Univ
12.610	D	136	Community Economic Adjustment Planning Assistance for Joint Land Use Studies		
12.800	D	24,896	Air Force Defense Research Sciences Program		
12.901	D	100,018	Mathematical Sciences Grants Program		
12.902	D	49,592	Information Security Grant Program		
12.910	D	61,548	Research and Technology Development		
		<u>31,253,058</u>	Total — Other Programs — U. S. Department of Defense		
<b><u>U. S. Department of Housing and Urban Development</u></b>					
14	D	148,500	U.S. Department of Housing and Urban Development		
14	I	7,678	U.S. Department of Housing and Urban Development	agreement dated 1/1/2005	City of Greensboro

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14	I	5,708	U.S. Department of Housing and Urban Development	2005-0337	Lumbee Tribe of NC
14.169	D	91,751	Housing Counseling Assistance Program		
14.171	D	81,219	Manufactured Home Construction and Safety Standards		
14.228	D	43,188,254	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		
14.231	D	2,452,478	Emergency Shelter Grants Program		
14.237	D	62,433	Historically Black Colleges and Universities Program		
14.241	D	2,199,282	Housing Opportunities for Persons with AIDS		
14.246	D	15,080	Community Development Block Grants/Brownfields Economic Development Initiative		
14.401	D	352,483	Fair Housing Assistance Program-State and Local		
14.408	D	43,847	Fair Housing Initiatives Program		
14.511	D	(7,246)	Community Outreach Partnership Center Program		
14.512	D	33,198	Community Development Work-Study Program		
14.520	D	148,873	Historically Black Colleges and Universities Program		
14.871	D	3,384,264	Section 8 Housing Choice Vouchers		
14.900	D	531,122	Lead-Based Paint Hazard Control in Privately-Owned Housing		
14.900	I	(390)	Lead-Based Paint Hazard Control in Privately-Owned Housing	05-1148	City of Greensboro
14.900	I	2,247	Lead-Based Paint Hazard Control in Privately-Owned Housing	2007-1022	City of Greensboro
14.900	I	1,052	Lead-Based Paint Hazard Control in Privately-Owned Housing	2008-1017	City of Greensboro
		<u>52,741,833</u>	Total — Other Programs — U. S. Department of Housing and Urban Development		

**U. S. Department of Interior**

15	D	424,241	U.S. Department of the Interior		
15	I	12,351	U.S. Department of the Interior	640 (2005)	East. Band of Cherokee
15	I	41,612	U.S. Department of the Interior	TCR NO: 640 FY08	East. Band of Cherokee
15	I	2,627	U.S. Department of the Interior	06-000045	Univ of Puerto Rico
15.608	D	11,007	Fish and Wildlife Management Assistance		
15.614	D	1,205,579	Coastal Wetlands Planning, Protection and Restoration Act		
15.615	D	307,943	Cooperative Endangered Species Conservation Fund		
15.616	D	27	Clean Vessel Act		
15.622	D	370,068	Sportfishing and Boating Safety Act		
15.623	D	78,000	North American Wetlands Conservation Fund		
15.630	D	45,000	Coastal Program		
15.631	D	26,000	Partners for Fish and Wildlife		
15.632	D	66,354	Conservation Grants Private Stewardship for Imperiled Species		
15.633	D	99,283	Landowner Incentive Program		
15.634	D	1,813,650	State Wildlife Grants		
15.637	D	22,409	Migratory Bird Joint Ventures		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.650	D	8,278	Research Grants (Generic)		
15.805	D	56,117	Assistance to State Water Resources Research Institutes		
15.807	I	31,205	Earthquake Hazards Reduction Program	119507	Univ of Oregon
15.808	D	15,092	U.S. Geological Survey- Research and Data Collection		
15.810	D	8,270	National Cooperative Geologic Mapping Program		
15.904	D	718,348	Historic Preservation Fund Grants-In-Aid		
15.916	D	2,914,037	Outdoor Recreation-Acquisition, Development and Planning		
15.928	D	435,500	Civil War Battlefield Land Acquisition Grants		
		<u>8,712,998</u>	Total — Other Programs — U. S. Department of Interior		

**U. S. Department of Justice**

16	D	1,498	U.S. Department of Justice		
16.202	D	7,579	Prisoner Reentry Initiative Demonstration (Offender Reentry)		
16.220	D	257,587	Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances		
16.307	D	1,440,444	Combined DNA Index System		
16.523	D	1,146,377	Juvenile Accountability Block Grants		
16.540	D	1,539,192	Juvenile Justice and Delinquency Prevention-Allocation to States		
16.541	D	58,692	Part E - Developing, Testing and Demonstrating Promising New Programs		
16.543	D	159,646	Missing Children's Assistance		
16.543	I	10,123	Missing Children's Assistance	Gree-NC-PS07	Natl Childrens Alliance
16.548	D	72,188	Title V-Delinquency Prevention Program		
16.550	D	125,318	State Justice Statistics Program for Statistical Analysis Centers		
16.554	D	170,424	National Criminal History Improvement Program (NCHIP)		
16.560	D	256,375	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.572	D	9,568,319	State Criminal Alien Assistance Program		
16.575	D	10,347,482	Crime Victim Assistance		
16.576	D	515,915	Crime Victim Compensation		
16.579	D	784,019	Edward Byrne Memorial Formula Grant Program		
16.580	D	338,983	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	460,387	Drug Court Discretionary Grant Program		
16.586	D	4,089,449	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
16.588	D	3,372,101	Violence Against Women Formula Grants		
16.589	D	375,814	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Grant Program		
16.590	D	197,491	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.593	D	44,135	Residential Substance Abuse Treatment for State Prisoners		
16.595	D	165,702	Community Capacity Development Office		
16.601	D	348,061	Corrections-Training and Staff Development		
16.607	D	32,081	Bulletproof Vest Partnership Program		
16.609	D	445,939	Community Prosecution and Project Safe Neighborhoods		
16.710	D	337,703	Public Safety Partnership and Community Policing Grants		
16.712	D	212,812	Police Corps		
16.727	D	374,114	Enforcing Underage Drinking Laws Program		
16.738	D	6,238,116	Edward Byrne Memorial Justice Assistance Grant Program		
16.740	D	67,893	Statewide Automated Victim Information Notification (SAVIN) Program		
16.744	D	808,286	Anti-Gang Initiative		
		<u>44,370,245</u>	Total — Other Programs — U. S. Department of Justice		
<b><u>U. S. Department of Labor</u></b>					
17	D	36,363	U.S. Department of Labor		
17	I	8,838	U.S. Department of Labor	0-2020-33	Cape Fear COG
17	I	91,434	U.S. Department of Labor	N/A	Piedmont Triad
17.002	D	1,932,761	Labor Force Statistics		
17.005	D	131,681	Compensation and Working Conditions		
17.225	D	1,144,547,773	Unemployment Insurance		
17.235	D	2,360,292	Senior Community Service Employment Program		
17.245	D	17,352,471	Trade Adjustment Assistance		
17.249	I	265	Employment Services and Job Training Pilots-Demonstrations and Research	AF-10540-00-60	High Country Council of Governments
17.250	D	149,604	Job Training Partnership Act		
17.261	D	2,887,851	WIA Pilots, Demonstrations, and Research Projects		
17.261	I	44,677	WIA Pilots, Demonstrations, and Research Projects	AF-14518-05-60	Institute for GIS Studies
17.261	I	94,582	WIA Pilots, Demonstrations, and Research Projects	FG030703	Piedmont Triad Partnership
17.261	I	14,052	WIA Pilots, Demonstrations, and Research Projects	FG050701	Piedmont Triad Partnership
17.261	I	14,645	WIA Pilots, Demonstrations, and Research Projects	N/A	Piedmont Triad Partnership
17.267	I	893	Incentive Grants - WIA Section 503	07-2050-40-6331-09	East. Carolina Workforce
17.267	I	12,548	Incentive Grants - WIA Section 503	06-2050-40-6169	Eastern Carolina Workforce Dev Board
17.267	I	19,034	Incentive Grants - WIA Section 503	07-2050-40-6169	Eastern Carolina Workforce Dev Board
17.269	D	2,486	Community Based Job Training Grants		
17.503	D	5,281,373	Occupational Safety and Health-State Program		
17.504	D	1,373,255	Consultation Agreements		
17.600	D	144,273	Mine Health and Safety Grants		
17.807	D	79,192	Transition Assistance Program		
		<u>1,176,580,343</u>	Total — Other Programs — U. S. Department of Labor		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>U. S. Department of State</u></b>					
19.408	D	103,590	Educational Exchange-Teachers from Secondary and Postsecondary Levels and School Administrators		
		<u>103,590</u>	Total — Other Programs — U. S. Department of State		
<b><u>U. S. Department of Transportation</u></b>					
20	D	608,015	U.S. Department of Transportation		
20	I	22,359	U.S. Department of Transportation	881.101.1	Perform Tech, Inc.
20	I	(1,635)	U.S. Department of Transportation	02-447398-nsti-NCA&T-NC	South Carolina State University
20	I	1,501	U.S. Department of Transportation	0620-06-1622	Triangle Trans. Auth
20	I	10,582	U.S. Department of Transportation	06-050384-01	Univ of South Alabama
20	I	11,763	U.S. Department of Transportation	99-nca&t-E1 task order 1	University of Tennessee
20.106	D	18,335,819	Airport Improvement Program		
20.200	D	92,714	Highway Research and Development Program		
20.218	D	7,444,316	National Motor Carrier Safety		
20.219	D	971,892	Recreational Trails Program		
20.232	D	28,540	Commercial Driver License State Programs		
20.235	D	57,674	Commercial Motor Vehicle Operator Training Grants		
20.312	D	595,892	High Speed Ground Transportation-Next Generation High Speed Rail Program		
20.505	D	1,273,690	Federal Transit-Metropolitan Planning Grants		
20.509	D	17,842,604	Formula Grants for Other Than Urbanized Areas		
20.514	D	57,688	Public Transportation Research		
20.700	D	171,333	Pipeline Safety Program Base Grants		
20.701	I	10,584	University Transportation Centers Program	SubAward #08-015	Univ of Alabama-Tuscaloosa
20.703	D	218,838	Interagency Hazardous Materials Public Sector Training and Planning Grants		
		<u>47,754,169</u>	Total — Other Programs — U. S. Department of Transportation		
<b><u>U. S. Appalachian Regional Commission</u></b>					
23.001	D	119	Appalachian Regional Development (See Individual Appalachian Programs)		
23.001	I	6,380	Appalachian Regional Development (See Individual Appalachian Programs)	07-0197	AdvantageWest NC
23.002	D	159,950	Appalachian Area Development		
23.011	D	596,513	Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011	I	4,005	Appalachian Research, Technical Assistance, and Demonstration Projects	2-20007-2	East Tenn State Univ
		<u>766,967</u>	Total — Other Programs — U. S. Appalachian Regional Commission		
<b><u>U. S. Office of Personnel Management</u></b>					
27.011	D	114,451	Intergovernmental Personnel Act (IPA) Mobility Program		
		<u>114,451</u>	Total — Other Programs — U. S. Office of Personnel Management		

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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
<b><u>U. S. Equal Employment Opportunity Commission</u></b>					
30	D	22,041	Equal Employment Opportunity Commission		
		22,041	Total — Other Programs — U. S. Equal Employment Opportunity Commission		
<b><u>U. S. General Services Administration</u></b>					
39.003	D	621,839	Donation of Federal Surplus Personal Property		
		621,839	Total — Other Programs — U. S. General Services Administration		
<b><u>Library of Congress</u></b>					
42	D	222,780	Library of Congress		
42	I	263,366	Library of Congress	00G-LIB-ND001	Education & Research Consort
42.001	D	900	Books for the Blind and Physically Handicapped		
		487,046	Total — Other Programs — Library of Congress		
<b><u>National Aeronautics and Space Administration</u></b>					
43	D	243,947	National Aeronautics and Space Administration		
43	I	3,004	National Aeronautics and Space Administration	1329344	California Inst of Technology Jet Propulsion Lab
43	I	27,676	National Aeronautics and Space Administration	Letter Dated 9-23-03	National Action Council on Minorities in Engineering
43	I	72,584	National Aeronautics and Space Administration	GO6-7061A	Smithsonian Astrophysics
43	I	5,674	National Aeronautics and Space Administration	HST-ED-90311.01-A	Space Telescope Sci.
43	I	8,500	National Aeronautics and Space Administration	N/A	United Negro College
43.001	D	32,531	Aerospace Education Services Program		
43.001	I	276	Aerospace Education Services Program	N/A	University of Alabama
43.002	D	17,199	Technology Transfer		
		411,391	Total — Other Programs — National Aeronautics and Space Administration		
<b><u>National Endowment for the Arts and Humanities</u></b>					
45	I	8,800	National Foundation on the Arts and the Humanities	N/A	Arts Midwest
45	I	1,121	National Foundation on the Arts and the Humanities	PA-52057-06	The Alliance for American Quil
45.007	D	818,025	Promotion of the Arts - State and Regional Program		
45.024	D	54,787	Promotion of the Arts-Grants to Organizations and Individuals		
45.024	I	5,000	Promotion of the Arts-Grants to Organizations and Individuals	11127	Arts Midwest
45.149	D	3,176	Promotion of the Humanities-Division of Preservation and Access		
45.149	I	52	Promotion of the Humanities-Division of Preservation and Access	PA-51155-05	Univ of Missouri-KC
45.160	D	95,422	Promotion of the Humanities-Fellowships and Stipends		

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45.162	D	4	Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development		
45.163	D	79,313	Promotion of the Humanities-Professional Development		
45.164	D	947	Promotion of the Humanities-Public Programs		
45.169	D	18,096	Promotion of the Humanities-Office of Digital Humanities		
45.301	D	1,685	Museums for America		
45.310	D	4,431,855	Grants to States		
45.313	D	249,000	Laura Bush 21st Century Librarian Program		
		<u>5,767,283</u>	Total — Other Programs — National Endowment for the Arts and Humanities		

**National Science Foundation**

47	D	31,109	National Science Foundation		
47	I	12,783	National Science Foundation	PO210929	Indiana Univ./Purdue Univ.
47	I	109,362	National Science Foundation	3027-NCATS-NSF-0062	Pennsylvania State University
47	I	2,951	National Science Foundation	N/A	Puget Sound Center
47	I	1,177	National Science Foundation	C304	South Carolina Sea Grant
47.041	D	1,148,015	Engineering Grants		
47.041	I	16,660	Engineering Grants	20070594	InsituTec Inc
47.041	I	16,549	Engineering Grants	CBET 0736214	Wake Forest University
47.049	D	947,051	Mathematical and Physical Sciences		
47.049	I	1,255	Mathematical and Physical Sciences	DSM-536991	Mathematical Assoc of America
47.049	I	1,017	Mathematical and Physical Sciences	DMS-0536991	Mathematical Association of America,The
47.049	I	28,587	Mathematical and Physical Sciences	501-1337-01	Purdue Univ
47.049	I	15,740	Mathematical and Physical Sciences	08175-000-00-UNC-01	Urban Institute
47.050	D	169,101	Geosciences		
47.050	I	319,700	Geosciences	GEO-0703676	Olympic Park Institute
47.050	I	31,616	Geosciences	GEO-0631377	Univ of New Hampshire
47.070	D	1,362,488	Computer and Information Science and Engineering		
47.070	I	66,278	Computer and Information Science and Engineering	CNS-0723054	Indiana University
47.074	D	1,455,286	Biological Sciences		
47.074	I	2,845	Biological Sciences	46222-7761	Cornell University
47.074	I	33,347	Biological Sciences	0423641	National Evolutionary Synthesis Center
47.074	I	6,963	Biological Sciences	SA5787-21649	University of California
47.075	D	500,538	Social, Behavioral, and Economic Sciences		
47.075	I	5,142	Social, Behavioral, and Economic Sciences	WFUHS 16308	Wake Forest University
47.076	D	8,878,766	Education and Human Resources		
47.076	I	14,725	Education and Human Resources	Agmt Dated 10/17/06	Amer Educ Rsch Assoc
47.076	I	543	Education and Human Resources	930105	NC Science & Math Alliance

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47.076	I	23,520	Education and Human Resources	501-2396-01	Purdue University
47.076	I	36,218	Education and Human Resources	603356	RCC
47.076	I	10,026	Education and Human Resources	602710	SC Adv Tech Educ
47.076	I	(5,983)	Education and Human Resources	ESI 0407373	Science Museum of Minnesota
47.076	I	59,998	Education and Human Resources	DUE05GJ83G	Univ of New Hampshire
47.076	I	57,095	Education and Human Resources	GA10652-128694	University of Virginia
47.076	I	150	Education and Human Resources	HRD0116000	University of Virginia
47.076	I	90,214	Education and Human Resources	41447002	Utah State University
47.078	I	2,800	Polar Programs	80558	Northern Illinois Univ
47.078	I	305,282	Polar Programs	ANT0424589	University of Kansas
47.079	D	65,028	International Science and Engineering (OISE)		
47.080	D	295,178	Office of Cyberinfrastructure		
		<u>16,119,120</u>	Total — Other Programs — National Science Foundation		
<b><u>U. S. Small Business Administration</u></b>					
59	D	2,265,890	Small Business Administration		
59	I	92,046	Small Business Administration	N/A	Small Bus of NC
59.037	D	522,227	Small Business Development Centers		
59.037	I	122	Small Business Development Centers	Letter Dated 12/1/05	Small Bus. & Tech Cntr
59.037	I	57,990	Small Business Development Centers	Letter Dated 12/11/07	Small Bus. & Tech Cntr
59.037	I	93,730	Small Business Development Centers	Letter Dated 12/13/06	Small Bus. & Tech Cntr
59.037	I	13	Small Business Development Centers	Letter Dated 12/15/03	Small Bus. & Tech Cntr
		<u>3,032,018</u>	Total — Other Programs — U. S. Small Business Administration		
<b><u>U. S. Department of Veterans Affairs</u></b>					
64.124	D	364,982	All-Volunteer Force Educational Assistance		
		<u>364,982</u>	Total — Other Programs — U. S. Department of Veterans Affairs		
<b><u>U. S. Environmental Protection Agency</u></b>					
66	D	672	Environmental Protection Agency		
66	I	9,573	Environmental Protection Agency	20060341	Southeast TechInventures, Inc.
66.034	D	170,218	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act		
66.202	D	912,453	Congressionally Mandated Projects		
66.202	I	14,240	Congressionally Mandated Projects	1-321-0210976	RTI International
66.432	D	3,118,163	State Public Water System Supervision		
66.433	D	80,665	State Underground Water Source Protection		
66.436	D	8,028	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		



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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.454	D	211,133	Water Quality Management Planning		
66.456	D	614,962	National Estuary Program		
66.458	D	35,957,080	Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	6,998,588	Nonpoint Source Implementation Grants		
66.468	D	45,745,921	Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	323,387	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	240,388	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	183,772	Water Protection Grants to the States		
66.479	D	317,099	Wetland Program Grants - State/Tribal Environmental Outcome Wetland Demonstration Program		
66.500	D	871,462	Environmental Protection-Consolidated Research		
66.509	D	96,620	Science To Achieve Results (STAR) Research Program		
66.509	I	1,452	Science To Achieve Results (STAR) Research Program	F012487	University of Michigan
66.510	D	3,470	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.511	D	26,199	Office of Research and Development Consolidated Research/Training		
66.514	D	17,474	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	96,116	P3 Award: National Student Design Competition for Sustainability		
66.600	D	128,856	Environmental Protection Consolidated Grants-Program Support		
66.607	D	29,952	Training and Fellowships for the Environmental Protection Agency		
66.608	D	25,529	Environmental Information Exchange Network Grant Program and Related Assistance		
66.701	D	79,336	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	421,997	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.714	D	50,308	Pesticide Environmental Stewardship Regional Grants		
66.716	D	21,018	Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach		
66.801	D	2,331,188	Hazardous Waste Management State Program Support		
66.802	D	1,792,153	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	274,709	State and Tribal Underground Storage Tanks Program		
66.805	D	2,157,225	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	93,547	Solid Waste Management Assistance Grants		
66.814	D	55,735	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements		
66.951	D	4,354	Environmental Education Grants		
		<u>103,485,042</u>	Total — Other Programs — U. S. Environmental Protection Agency		
<b><u>Nuclear Regulatory Commission</u></b>					
77	D	51,069	Nuclear Regulatory Commission		
		<u>51,069</u>	Total — Other Programs — Nuclear Regulatory Commission		

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<b><u>U. S. Department of Energy</u></b>					
81	D	320,191	U.S. Department of Energy		
81	I	7,189	U.S. Department of Energy	00042959 #7	Battelle Energy Alli
81	I	4,200	U.S. Department of Energy	2006-1869	Carolina Solar Energy
81	I	95,372	U.S. Department of Energy	IREC/SOC-NCSU-0806	IREC
81	I	41,139	U.S. Department of Energy	IREC/SOC-NCSU-1107	IREC
81	I	69,503	U.S. Department of Energy	IREC-NMSU/SAI-NCSU	IREC
81	I	45,763	U.S. Department of Energy	N/A	Krell Institute
81	I	838	U.S. Department of Energy	GT05-324-001	Mississippi Development
81	I	6,009	U.S. Department of Energy	GT06-024-001/NSCU0	Mississippi Development
81	I	153,965	U.S. Department of Energy	NCSU 2006-0083	NASEO
81	I	188,307	U.S. Department of Energy	XAX-6-66010-01	NREL
81	I	55,083	U.S. Department of Energy	4000010698	UT-Battelle LLC
81.041	D	4,281,493	State Energy Program		
81.042	D	5,053,626	Weatherization Assistance for Low-Income Persons		
81.049	D	584,160	Office of Science Financial Assistance Program		
81.049	I	58,400	Office of Science Financial Assistance Program	G-42-6C7-G2	Georgia Inst. of Technology
81.089	D	131,214	Fossil Energy Research and Development		
81.117	I	1,566	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	4000032057	UT-Battelle
81.117	I	1,071	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	4000046282	UT-Battelle
81.119	D	579,934	State Energy Program Special Projects		
		<u>11,679,023</u>	Total — Other Programs — U. S. Department of Energy		
<b><u>Federal Emergency Management Agency</u></b>					
83.544	D	50,930	Public Assistance Grants		
83.548	D	1,719,787	Hazard Mitigation Grant		
		<u>1,770,717</u>	Total — Other Programs — Federal Emergency Management Agency		
<b><u>U. S. Department of Education</u></b>					
84	D	9,182,741	U.S. Department of Education		
84	I	76,079	U.S. Department of Education	S450005013	Edvantia, Inc.
84	I	40,400	U.S. Department of Education	S450005013	Edvantia, Inc.
84	I	30,561	U.S. Department of Education	P/O 761	Guilford County Schools
84	I	7,935	U.S. Department of Education	Agreement dated 4/20/04	Natl Council for Accreditation of Teacher Education

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84	I	36,103	U.S. Department of Education	07-NC11	Nail Writing Project Corp
84	I	11,400	U.S. Department of Education	SRV06TA-014	Northeastern Regional Collaborative
84	I	66,045	U.S. Department of Education	ED04C00123	Northwest Regional Educational Laboratory
84	I	47,264	U.S. Department of Education	ED04C00123	Northwest Regional Educational Laboratory
84	I	2,013	U.S. Department of Education	PO52763	Southwest Education Alliance
84	I	2,369	U.S. Department of Education	54322	Southwest Educational Development Laboratory
84	I	44,518	U.S. Department of Education	PO 53784	Southwest Educational Development Laboratory
84	I	84,581	U.S. Department of Education	PO 53784	Southwest Educational Development Laboratory
84	I	65,169	U.S. Department of Education	PO 54595	Southwest Educational Development Laboratory
84	I	72,209	U.S. Department of Education	PO 54595	Southwest Educational Development Laboratory
84.002	D	15,816,105	Adult Education - Basic Grants to States		
84.003	D	23,930	Bilingual Education		
84.010	D	304,786,819	Title I Grants to Local Educational Agencies		
84.011	D	5,466,414	Migrant Education-State Grant Program		
84.013	D	861,966	Title I Program for Neglected and Delinquent Children		
84.015	I	80,022	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1003	Duke University
84.015	I	23,774	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	08-SC-DED-1035	Duke University
84.016	D	97,812	Undergraduate International Studies and Foreign Language Programs		
84.017	D	86,365	International Research and Studies		
84.019	D	42,197	Overseas Programs - Faculty Research Abroad		
84.021	D	35,111	Overseas Programs - Group Projects Abroad		
84.029	D	(354)	Special Education - Personnel Development and Parent Training		
84.031	D	23,322,821	Higher Education-Institutional Aid		
84.037	D	40,382	Perkins Loan Cancellations		
84.048	D	35,459,905	Career and Technical Education -- Basic Grants to States		
84.051	I	44,255	Career and Technical Education -- National Programs	V051B020001	League for Innovation
84.116	D	520,564	Fund for the Improvement of Postsecondary Education		
84.116	I	4,394	Fund for the Improvement of Postsecondary Education	734-7558-210-2093861	Clemson Univ
84.116	I	3,971	Fund for the Improvement of Postsecondary Education	UF IFAS 00070915	Univ Of Florida
84.116	I	11,565	Fund for the Improvement of Postsecondary Education	06-572-ECU	West Virginia Univ
84.120	D	369,911	Minority Science and Engineering Improvement		
84.126	D	90,626,854	Rehabilitation Services-Vocational Rehabilitation Grants to States		
84.129	D	270,140	Rehabilitation Long-Term Training		

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84.133	I	46,900	National Institute on Disability and Rehabilitation Research	OSP02830020070025	Southern Univ A & M
84.141	D	317,570	Migrant Education-High School Equivalency Program		
84.153	D	44,681	Business and International Education Projects		
84.161	D	312,617	Rehabilitation Services-Client Assistance Program		
84.169	D	183,953	Independent Living-State Grants		
84.170	D	27,098	Javits Fellowships		
84.177	D	705,224	Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind		
84.181	D	12,545,407	Special Education-Grants for Infants and Families		
84.184	D	119,374	Safe and Drug-Free Schools and Communities-National Programs		
84.184	I	9,467	Safe and Drug-Free Schools and Communities-National Programs	214827	Educ Development Ctr
84.185	D	1,016,750	Byrd Honors Scholarships		
84.186	D	8,345,881	Safe and Drug-Free Schools and Communities-State Grants		
84.187	D	722,004	Supported Employment Services for Individuals with Significant Disabilities		
84.191	D	4,979	Adult Education-National Leadership Activities		
84.195	D	82	Bilingual Education-Professional Development		
84.196	D	1,505,020	Education for Homeless Children and Youth		
84.200	D	665,298	Graduate Assistance in Areas of National Need		
84.206	D	386,877	Javits Gifted and Talented Students Education Grant Program		
84.213	D	2,139,296	Even Start-State Educational Agencies		
84.214	D	393,555	Even Start-Migrant Education		
84.215	D	317,698	Fund for the Improvement of Education		
84.215	I	71	Fund for the Improvement of Education	MD-05-8017	Natl Coun on Economic Educ
84.224	D	600,080	Assistive Technology		
84.240	D	23,063	Program of Protection and Advocacy of Individual Rights		
84.243	D	3,123,817	Tech-Prep Education		
84.265	D	255,182	Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training		
84.271	D	2,477	Faculty Development Fellowship		
84.282	D	1,860,605	Charter Schools		
84.287	D	15,796,207	Twenty-First Century Community Learning Centers		
84.293	D	116,358	Foreign Language Assistance		
84.298	D	3,065,210	State Grants for Innovative Programs		
84.299	D	248,388	Indian Education-Special Programs		
84.305	D	445,196	Education Research, Development and Dissemination		
84.305	I	50,731	Education Research, Development and Dissemination	GM 10087-125783	University of Virginia
84.310	I	19,432	Parental Information and Resource Centers	U310A060130	Exceptional Children's Assistance Center
84.315	D	218,594	Capacity Building for Traditionally Underserved Populations		
84.318	D	8,685,736	Education Technology State Grants		

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84.323	D	1,088,801	Special Education - State Personnel Development		
84.324	D	959,129	Research in Special Education		
84.324	I	187,966	Research in Special Education	4-68504-05-268	Univ of Kentucky-RF
84.324	I	32,384	Research in Special Education	223311A	University of Oregon
84.325	D	3,351,475	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	1,417,613	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	561,328	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		
84.331	D	875,967	Grants to States for Incarcerated Youth Offenders		
84.332	D	2,178,051	Comprehensive School Reform Demonstration		
84.334	D	6,283,580	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.334	I	10,925	Gaining Early Awareness and Readiness for Undergraduate Programs	N/A	Beaufort Co Schools
84.334	I	6,944	Gaining Early Awareness and Readiness for Undergraduate Programs	N/A	Hyde Co Schools
84.335	D	76,646	Child Care Access Means Parents in School		
84.342	D	7,610	Preparing Tomorrow's Teachers to Use Technology		
84.343	D	1,686	Assistive Technology-State Grants for Protection and Advocacy		
84.346	I	106,165	Vocational Education-Occupational and Employment Information State Grants	N/A	Basic Assist Grant
84.349	I	50,951	Early Childhood Educator Professional Development	P28080	South Carolina Department of Education
84.350	D	1,054,237	Transition to Teaching		
84.357	D	28,679,197	Reading First State Grants		
84.358	D	5,059,383	Rural Education		
84.365	D	12,735,502	English Language Acquisition Grants		
84.366	D	5,112,792	Mathematics and Science Partnerships		
84.367	D	63,825,763	Improving Teacher Quality State Grants		
84.368	D	372,836	Grants for Enhanced Assessment Instruments		
84.369	D	10,777,462	Grants for State Assessments and Related Activities		
84.377	D	177,943	School Improvement Grants		
84.928	I	50,890	National Writing Project	95-NC09	Natl Writing Proj Co
84.928	I	11,070	National Writing Project	N/A	Natl Writing Proj Co
		<u>697,139,484</u>	Total — Other Programs — U. S. Department of Education		
<b><u>National Archives and Records Administration</u></b>					
89.003	D	94,513	National Historical Publications and Records Grants		
		<u>94,513</u>	Total — Other Programs — National Archives and Records Administration		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Other Boards and Commissions</u></b>					
90.401	D	8,875,571	Help America Vote Act Requirements Payments		
		8,875,571	Total — Other Programs — Other Boards and Commissions		
<b><u>U. S. Department of Health and Human Services</u></b>					
93	D	308,086	U.S. Department of Health and Human Services		
93	I	144	U.S. Department of Health and Human Services	FCVP009-02	Central State University
93	I	14,090	U.S. Department of Health and Human Services	2R44DA015592-02	Tanglewood Research
93.003	D	11,610,688	Public Health and Social Services Emergency Fund		
93.004	I	12,989	Cooperative Agreements to Improve the Health Status of Minority Populations	agreement dated 111505	Forsyth Medical Center Foundation
93.006	D	136,552	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.009	D	187,313	Compassion Capital Fund		
93.041	D	154,436	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	D	394,113	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals		
93.043	D	603,618	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services		
93.048	D	480,603	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		
93.051	D	370,947	Alzheimer's Disease Demonstration Grants to States		
93.052	D	4,351,975	National Family Caregiver Support, Title III, Part E		
93.061	D	89,024	Innovations in Applied Public Health Research		
93.069	D	15,484,672	Public Health Emergency Preparedness		
93.086	D	561,550	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.087	D	214,444	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		
93.103	D	1,770	Food and Drug Administration-Research		
93.110	D	515,825	Maternal and Child Health Federal Consolidated Programs		
93.110	I	269,926	Maternal and Child Health Federal Consolidated Programs	6U38MC00217-05-01	Sickle Cell Disease Association of America
93.110	I	12,708	Maternal and Child Health Federal Consolidated Programs	6U93MC00217-02-01	Sickle Cell Disease Association of America
93.113	D	35,384	Environmental Health		
93.115	I	42,877	Biometry and Risk Estimation - Health Risks from Environmental Exposures	WFUHS 14517	Wake Forest University
93.116	D	2,029,797	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.121	D	606	Oral Diseases and Disorders Research		
93.121	I	15,603	Oral Diseases and Disorders Research	WFUHS 50029	Wake Forest University
93.124	D	50,150	Nurse Anesthetist Traineeships		
93.127	D	131,677	Emergency Medical Services for Children		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.130	D	122,276	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.136	D	1,741,584	Injury Prevention and Control Research and State and Community Based Programs		
93.138	D	84,654	Protection and Advocacy for Individuals with Mental Illness		
93.150	D	906,096	Projects for Assistance in Transition from Homelessness (PATH)		
93.153	D	665,505	Coordinated Services and Access to Research for Women, Infants, Children, and Youth		
93.161	D	33	Health Program for Toxic Substances and Disease Registry		
93.173	I	61,867	Research Related to Deafness and Communication Disorders	60002973	Ohio State University Research
93.178	D	17,856	Nursing Workforce Diversity		
93.191	D	130,375	Allied Health Special Projects		
93.197	D	520,718	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
93.204	D	72,596	Surveillance of Hazardous Substance Emergency Events		
93.206	D	64,636	Human Health Studies-Applied Research and Development		
93.213	I	10,053	Research and Training in Complementary and Alternative Medicine	147311	Duke University
93.217	D	7,924,500	Family Planning-Services		
93.224	D	1,551,816	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)		
93.226	I	(153)	Research on Healthcare Costs, Quality and Outcomes	Letter Dated 6/12/06	Carolinas Healthcare Sys
93.234	D	83,790	Traumatic Brain Injury State Demonstration Grant Program		
93.235	D	1,129,158	Abstinence Education Program		
93.236	D	81,680	Grants for Dental Public Health Residency Training		
93.240	D	203,153	State Capacity Building		
93.241	D	420,317	State Rural Hospital Flexibility Program		
93.242	D	530,579	Mental Health Research Grants		
93.242	I	7,454	Mental Health Research Grants	500499.5000.L00203	Dartmouth College
93.242	I	6,340	Mental Health Research Grants	147050	Duke University
93.242	I	203,782	Mental Health Research Grants	MH048762 UNC-G SUB	Duke University
93.242	I	32,022	Mental Health Research Grants	2U01 HD 0400533-07	University of Alabama
93.242	I	429	Mental Health Research Grants	OR57-001.02	University of Tennessee
93.242	I	63,821	Mental Health Research Grants	WFUHS/UNCG-159000-51	Wake Forest University
93.243	D	2,421,517	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	1,404	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	TI-17165	Morehouse College
93.243	I	135	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	TI-17165	Morehouse School of Medicine
93.243	I	20,749	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	4102-17087	Purdue Univ.
93.247	D	999,212	Advanced Education Nursing Grant Program		
93.251	D	195,019	Universal Newborn Hearing Screening		
93.260	D	456,857	Family Planning-Personnel Training		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.262	D	18,424	Occupational Safety and Health Program		
93.265	D	179,150	Comprehensive Geriatric Education Program (CGEP)		
93.268	D	108,318,473	Immunization Grants		
93.273	D	20,655	Alcohol Research Programs		
93.273	I	54,279	Alcohol Research Programs	WUHS 13057/12001	Wake Forest University
93.273	I	33,694	Alcohol Research Programs	WUHS 12001	Wake Forest University
93.273	I	9,790	Alcohol Research Programs	WUHS13237	Wake Forest University
93.273	I	184,493	Alcohol Research Programs	wfush12001R01aa14007-06A1	Wake Forest University
93.277	D	115,927	Career Development Awards		
93.279	D	556,227	Drug Abuse and Addiction Research Programs		
93.279	I	19,290	Drug Abuse and Addiction Research Programs	PO #110532	California Pacific Medical Center
93.279	I	2,364	Drug Abuse and Addiction Research Programs	06-SC-NIH-1014	Duke University
93.279	I	2,921	Drug Abuse and Addiction Research Programs	541750P620989	Northeastern University
93.279	I	22,629	Drug Abuse and Addiction Research Programs	542650P823560	Northeastern University
93.279	I	39,067	Drug Abuse and Addiction Research Programs	20080074	Prevention Strategies LLC
93.279	I	37,711	Drug Abuse and Addiction Research Programs	20080082	Prevention Strategies LLC
93.279	I	33,520	Drug Abuse and Addiction Research Programs	205256	Temple Univ.
93.279	I	81,465	Drug Abuse and Addiction Research Programs	R414269	University at Buffalo, SUNY
93.279	I	3,012	Drug Abuse and Addiction Research Programs	B6296386201	University of Minnesota
93.281	D	233,599	Mental Health Research Career/Scientist Development Awards		
93.282	D	29,602	Mental Health National Research Service Awards for Research Training		
93.283	D	19,201,747	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.286	D	90,826	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.293	D	547,846	Improving Health and Educational Outcomes of Young People		
93.301	D	201,374	Small Rural Hospital Improvement Grant Program		
93.307	D	1,727,014	Minority Health and Health Disparities Research		
93.307	I	8,180	Minority Health and Health Disparities Research	1557 G HC942	The Regents of Univ of Cal
93.358	D	301,298	Advanced Education Nursing Traineeships		
93.358	I	4,951	Advanced Education Nursing Traineeships	2A10HP07479-02-00	Mountain Area Health Education
93.359	D	38,307	Nurse Education, Practice and Retention Grants		
93.359	I	7,479	Nurse Education, Practice and Retention Grants	1U1KHP07713-01-00	Duke University
93.361	D	132,363	Nursing Research		
93.361	I	13,319	Nursing Research	3527-UNCG-DHHS-8910	Pennsylvania State Univ.
93.365	I	35,207	Sickle Cell Treatment Demonstration Program	4-312-0210355	Research Triangle Institute International
93.375	D	327,880	Minority Biomedical Research Support		
93.390	D	55,970	Academic Research Enhancement Award		
93.393	D	240,999	Cancer Cause and Prevention Research		



## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.395	I	8,988	Cancer Treatment Research	0255-2461-4609	Mount Sinai School of Medicine
93.397	D	43,320	Cancer Centers Support Grants		
93.398	D	195,379	Cancer Research Manpower		
93.398	I	16,952	Cancer Research Manpower	5 R25 CA106870-04	University of Alabama
93.556	D	11,446,874	Promoting Safe and Stable Families		
93.558	D	239,908,959	Temporary Assistance for Needy Families		
93.558	I	21,046	Temporary Assistance for Needy Families	K-11068	Buncombe County DSS
93.560	D	(114,808)	Family Support Payments to States-Assistance Payments		
93.563	D	84,362,808	Child Support Enforcement		
93.566	D	3,339,101	Refugee and Entrant Assistance-State Administered Programs		
93.568	D	51,054,238	Low-Income Home Energy Assistance		
93.569	D	15,265,728	Community Services Block Grant		
93.571	D	28,696	Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs		
93.576	D	371,667	Refugee and Entrant Assistance-Discretionary Grants		
93.584	D	633,041	Refugee and Entrant Assistance-Targeted Assistance Grants		
93.586	D	868,199	State Court Improvement Program		
93.590	D	999,336	Community-Based Child Abuse Prevention Grants		
93.597	D	231,754	Grants to States for Access and Visitation Programs		
93.599	D	848,533	Chafee Education and Training Vouchers Program (ETV)		
93.600	D	82,199	Head Start		
93.617	D	186,444	Voting Access for Individuals with Disabilities-Grants to States		
93.618	D	4	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems		
93.630	D	2,972,416	Developmental Disabilities Basic Support and Advocacy Grants		
93.630	I	17,661	Developmental Disabilities Basic Support and Advocacy Grants	RFA #1 06-07	NC Council on Developmental Disabilities
93.643	D	324,871	Children's Justice Grants to States		
93.645	D	7,801,382	Child Welfare Services-State Grants		
93.652	I	11,936	Adoption Opportunities	90CQ0001/01	Adoption Exchange Association
93.652	I	1,108	Adoption Opportunities	90CQ0002/01	Adoption Exchange Association
93.658	D	79,297,099	Foster Care-Title IV-E		
93.659	D	33,207,744	Adoption Assistance		
93.667	D	64,375,124	Social Services Block Grant		
93.669	D	658,129	Child Abuse and Neglect State Grants		
93.670	D	420,520	Child Abuse and Neglect Discretionary Activities		
93.671	D	2,032,519	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.674	D	2,513,974	Chafee Foster Care Independence Program		
93.767	D	186,248,041	State Children's Insurance Program		
93.768	D	440,166	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		
93.773	D	6,839,473	Medicare-Hospital Insurance		
93.779	D	2,030,121	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.780	D	244,552	Grants to States for Operation of Qualified High-Risk Pools		
93.786	D	(1,285)	State Pharmaceutical Assistance Programs		
93.822	D	45,112	Health Careers Opportunity Program		
93.838	D	245,071	Lung Diseases Research		
93.846	D	661,204	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	16,012	Arthritis, Musculoskeletal and Skin Diseases Research	PO 1000610186	University of Iowa
93.847	D	213,718	Diabetes, Endocrinology and Metabolism Research		
93.848	D	457,629	Digestive Diseases and Nutrition Research		
93.848	I	144,839	Digestive Diseases and Nutrition Research	148522/135942	Duke University
93.848	I	33,112	Digestive Diseases and Nutrition Research	1R01DK064986-01	Duke University
93.849	D	13,123	Kidney Diseases, Urology and Hematology Research		
93.853	D	329,954	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	122,158	Extramural Research Programs in the Neurosciences and Neurological Disorders	123467/139612/146343	Duke University
93.853	I	16,131	Extramural Research Programs in the Neurosciences and Neurological Disorders	26-1601-53-61	Univ of Texas at Arlington
93.855	D	238,367	Allergy, Immunology and Transplantation Research		
93.855	I	72,137	Allergy, Immunology and Transplantation Research	0000631774	Fred Hutchinson Cancer
93.855	I	1,843	Allergy, Immunology and Transplantation Research	5U2RTW006246-05	University of Alabama
93.856	D	75	Microbiology and Infectious Diseases Research		
93.856	I	65,752	Microbiology and Infectious Diseases Research	Letter Dated 8/30/07	Soymeds
93.859	D	2,079,458	Biomedical Research and Research Training		
93.859	I	14,208	Biomedical Research and Research Training	T36 GM008789	Carnegie Mellon University
93.864	D	(160)	Population Research		
93.865	D	403,069	Child Health and Human Development Extramural Research		
93.865	I	17,560	Child Health and Human Development Extramural Research	R21 HD055202-01	Carolinas Healthcare System
93.865	I	65,631	Child Health and Human Development Extramural Research	1192-7559-209-200640	Clemson Univ
93.865	I	76,162	Child Health and Human Development Extramural Research	ONE (1)	Columbia Univ.
93.865	I	79,487	Child Health and Human Development Extramural Research	8608-53745	Johns Hopkins Univ.
93.865	I	4,964	Child Health and Human Development Extramural Research	444918-30092	Univ of California-San Francisco
93.865	I	31,159	Child Health and Human Development Extramural Research	08-032	Univ of Texas Med Branch at Galveston
93.865	I	61,175	Child Health and Human Development Extramural Research	FY2001-086M11	Univ. of Kansas
93.865	I	155,836	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Institute and State University

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.865	I	21,062	Child Health and Human Development Extramural Research	WFUHS 50528	Wake Forest University
93.866	I	16,986	Aging Research	G-42-6C7-G1	Georgia Tech
93.867	D	20,431	Vision Research		
93.879	I	10,469	Medical Library Assistance	MUSC07-014	Medical University of SC
93.880	D	13	Minority Access to Research Careers		
93.884	D	190,661	Grants for Training in Primary Care Medicine and Dentistry		
93.910	D	214,445	Family and Community Violence Prevention Program		
93.913	D	107,885	Grants to States for Operation of Offices of Rural Health		
93.917	D	36,521,247	HIV Care Formula Grants		
93.918	D	382,435	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.926	D	2,759,039	Healthy Start Initiative		
93.928	D	62,430	Special Projects of National Significance		
93.940	D	4,537,196	HIV Prevention Activities-Health Department Based		
93.941	D	117,727	HIV Demonstration, Research, Public and Professional Education Projects		
93.944	D	1,404,027	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,907,481	Assistance Programs for Chronic Disease Prevention and Control		
93.958	D	11,230,154	Block Grants for Community Mental Health Services		
93.959	D	44,888,223	Block Grants for Prevention and Treatment of Substance Abuse		
93.974	D	268,750	Family Planning-Service Delivery Improvement Research Grants		
93.977	D	3,392,770	Preventive Health Services-Sexually Transmitted Diseases Control Grants		
93.988	D	960,502	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		
93.991	D	2,544,767	Preventive Health and Health Services Block Grant		
93.994	D	16,243,237	Maternal and Child Health Services Block Grant to the States		
93.994	I	13,119	Maternal and Child Health Services Block Grant to the States	U01MC00001	Association of Maternal and Child Health Pg
		<u>1,124,458,300</u>	Total — Other Programs — U. S. Department of Health and Human Services		

**Corporation for National and Community Service**

94.002	D	355,832	Retired and Senior Volunteer Program		
94.003	D	334,664	State Commissions		
94.004	D	422,309	Learn and Serve America-School and Community Based Programs		
94.005	D	11,749	Learn and Serve America-Higher Education		
94.006	D	2,895,435	AmeriCorps		
94.006	I	1,587	AmeriCorps	00001363	Princeton Univ Library
94.007	D	79,771	Planning and Program Development Grants		
94.009	D	150,278	Training and Technical Assistance		
		<u>4,251,625</u>	Total — Other Programs — Corporation for National and Community Service		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Social Security Administration</u></b>					
96.007	D	10,030	Social Security-Research and Demonstration		
96.008	D	241,955	Social Security - Work Incentives Planning and Assistance Program		
96.009	D	23,472	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries		
		<u>275,457</u>	Total — Other Programs — Social Security Administration		
<b><u>U. S. Department of Homeland Security</u></b>					
97	D	85,255	U S Department of Homeland Security		
97.001	D	80,000	Pilot Demonstration or Earmarked Projects		
97.008	D	858,144	Urban Areas Security Initiative		
97.012	D	2,025,449	Boating Safety Financial Assistance		
97.017	D	1,397,297	Pre-Disaster Mitigation (PDM) Competitive Grants		
97.018	D	20,084	National Fire Academy Training Assistance		
97.023	D	144,122	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.029	D	960,083	Flood Mitigation Assistance		
97.036	D	7,328,904	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.039	D	1,334,337	Hazard Mitigation Grant		
97.041	D	113,260	National Dam Safety Program		
97.042	D	4,826,640	Emergency Management Performance Grants		
97.044	D	48,245	Assistance to Firefighters Grant		
97.045	D	7,217,970	Cooperating Technical Partners		
97.063	D	95,168	Pre-Disaster Mitigation Disaster Resistant Universities		
97.070	D	305,408	Map Modernization Management Support		
97.075	D	22,908	Rail and Transit Security Grant Program		
97.077	D	23,415	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.078	D	1,347,201	Buffer Zone Protection Program (BZPP)		
		<u>28,233,890</u>	Total — Other Programs — U. S. Department of Homeland Security		
<b><u>United States Agency for International Development</u></b>					
98	D	83,512	United States Agency for International Development		
98	I	6,976	United States Agency for International Development	Executed agreement 2/3/06	Organization Capacity Improvement Consultants
98.001	I	(1,385)	USAID Foreign Assistance for Programs Overseas	0348-0004	UNCF Special Programs
98.012	D	1,930,246	USAID Development Partnerships for University Cooperation and Development		
		<u>2,019,349</u>	Total — Other Programs — United States Agency for International Development		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Other Federal Assistance</u></b>					
99	D	2,315,244	Other Federal Assistance		
99	I	132,124	Other Federal Assistance	N/A	Center for Public Broadcasting
99	I	955	Other Federal Assistance	N/A	NCO
		<u>2,448,323</u>	Total — Other Programs — Other Federal Assistance		
		<u>3,707,688,299</u>	Total — Other Programs		
		<u><u>15,028,044,707</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, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Primary Government</i>					
<b><u>N. C. Administrative Office of the Courts</u></b>					
16	D	1,498	U.S. Department of Justice		
16.580	D	31,409	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	460,387	Drug Court Discretionary Grant Program		
93.586	D	868,199	State Court Improvement Program		
		<u>1,361,493</u>	Total — N. C. Administrative Office of the Courts		
<b><u>N. C. Department of Administration</u></b>					
14.401	D	352,483	Fair Housing Assistance Program-State and Local		
14.871	D	3,384,264	Section 8 Housing Choice Vouchers		
17.251	D	221,592	Native American Employment and Training Programs		
39.003	D	621,839	Donation of Federal Surplus Personal Property		
81.041	D	4,281,493	State Energy Program		
81.119	D	579,934	State Energy Program Special Projects		
84.044	D	315,490	TRIO-Talent Search		
84.240	D	23,063	Program of Protection and Advocacy of Individual Rights		
84.343	D	1,686	Assistive Technology-State Grants for Protection and Advocacy		
93.138	D	84,654	Protection and Advocacy for Individuals with Mental Illness		
93.234	D	14,601	Traumatic Brain Injury State Demonstration Grant Program		
93.618	D	4	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems		
93.630	D	1,172,039	Developmental Disabilities Basic Support and Advocacy Grants		
96.009	D	23,472	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries		
		<u>11,076,614</u>	Total — N. C. Department of Administration		
<b><u>N. C. Department of Agriculture and Consumer Services</u></b>					
10	D	30,884	U.S. Department of Agriculture		
10.025	D	3,012,308	Plant and Animal Disease, Pest Control, and Animal Care		
10.153	D	5,676	Market News		
10.156	D	89,368	Federal-State Marketing Improvement Program		
10.162	D	14,864	Inspection Grading and Standardization		
10.163	D	47,116	Market Protection and Promotion		
10.203	D	296,027	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.250	D	388,153	Agricultural and Rural Economic Research		
10.475	D	3,313,221	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.550	D	35,430,606	Food Donation		
10.559	D	93,533	Summer Food Service Program for Children		
10.560	D	500,370	State Administrative Expenses for Child Nutrition		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.565	D	344,997	Commodity Supplemental Food Program		
10.567	D	292,963	Food Distribution Program on Indian Reservations		
10.568	D	1,409,557	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	6,457,706	Emergency Food Assistance Program (Food Commodities)		
10.664	D	64,655	Cooperative Forestry Assistance		
15.615	D	118,398	Cooperative Endangered Species Conservation Fund		
66.500	D	871,462	Environmental Protection-Consolidated Research		
		<u>52,781,864</u>	Total — N. C. Department of Agriculture and Consumer Services		
<b><u>N. C. Department of Commerce</u></b>					
10.250	D	1,548	Agricultural and Rural Economic Research		
11.307	D	600,000	Economic Adjustment Assistance		
12.610	D	136	Community Economic Adjustment Planning Assistance for Joint Land Use Studies		
14.228	D	43,188,254	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
17.258	D	17,920,224	WIA Adult Program		
17.259	D	19,895,491	WIA Youth Activities		
17.260	D	37,436,552	WIA Dislocated Workers		
17.261	D	1,426,691	WIA Pilots, Demonstrations, and Research Projects		
20.700	D	171,333	Pipeline Safety Program Base Grants		
23.011	D	548,942	Appalachian Research, Technical Assistance, and Demonstration Projects		
		<u>121,189,171</u>	Total — N. C. Department of Commerce		
<b><u>N. C. Department of Correction</u></b>					
16.202	D	7,579	Prisoner Reentry Initiative Demonstration (Offender Reentry)		
16.572	D	9,568,319	State Criminal Alien Assistance Program		
16.586	D	4,089,449	Violent Offender Incarceration and Truth in Sentencing Incentive Grants		
16.601	D	348,061	Corrections-Training and Staff Development		
84.331	D	875,967	Grants to States for Incarcerated Youth Offenders		
		<u>14,889,375</u>	Total — N. C. Department of Correction		
<b><u>N.C. Community College System</u></b>					
84.002	D	15,604,365	Adult Education - Basic Grants to States		
93.859	D	78,331	Biomedical Research and Research Training		
84.191	D	4,979	Adult Education-National Leadership Activities		
		<u>15,687,675</u>	Total — N. C. Community College System		
<b><u>N. C. Department of Crime Control and Public Safety</u></b>					
11.450	D	143,884	Automated Flood Warning Systems (AFWS)		
12.400	D	10,019,457	Military Construction, National Guard		

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.401	D	12,184,512	National Guard Military Operations and Maintenance (O&M) Projects		
12.404	D	2,404,166	National Guard Civilian Youth Opportunities		
15.808	D	15,092	U.S. Geological Survey- Research and Data Collection		
16.307	D	1,440,444	Combined DNA Index System		
16.523	D	1,146,377	Juvenile Accountability Block Grants		
16.540	D	1,503,604	Juvenile Justice and Delinquency Prevention-Allocation to States		
16.548	D	72,188	Title V-Delinquency Prevention Program		
16.550	D	125,318	State Justice Statistics Program for Statistical Analysis Centers		
16.554	D	170,424	National Criminal History Improvement Program (NCHIP)		
16.575	D	10,347,482	Crime Victim Assistance		
16.576	D	515,915	Crime Victim Compensation		
16.579	D	784,019	Edward Byrne Memorial Formula Grant Program		
16.580	D	200,000	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.588	D	3,273,871	Violence Against Women Formula Grants		
16.589	D	375,814	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Grant Program		
16.590	D	197,491	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.593	D	44,135	Residential Substance Abuse Treatment for State Prisoners		
16.607	D	32,081	Bulletproof Vest Partnership Program		
16.609	D	445,939	Community Prosecution and Project Safe Neighborhoods		
16.712	D	212,812	Police Corps		
16.738	D	6,238,116	Edward Byrne Memorial Justice Assistance Grant Program		
16.740	D	67,893	Statewide Automated Victim Information Notification (SAVIN) Program		
16.744	D	808,286	Anti-Gang Initiative		
20.703	D	218,838	Interagency Hazardous Materials Public Sector Training and Planning Grants		
83.544	D	50,930	Public Assistance Grants		
83.548	D	1,719,787	Hazard Mitigation Grant		
93.643	D	324,871	Children's Justice Grants to States		
97.001	D	80,000	Pilot Demonstration or Earmarked Projects		
97.004	D	6,533,633	State Domestic Preparedness Equipment Support Program		
97.008	D	858,144	Urban Areas Security Initiative		
97.017	D	1,397,297	Pre-Disaster Mitigation (PDM) Competitive Grants		
97.023	D	144,122	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.029	D	960,083	Flood Mitigation Assistance		
97.036	D	7,328,904	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.039	D	1,334,337	Hazard Mitigation Grant		
97.042	D	4,826,640	Emergency Management Performance Grants		
97.044	D	48,245	Assistance to Firefighters Grant		



STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
97.045	D	7,217,970	Cooperating Technical Partners		
97.063	D	95,168	Pre-Disaster Mitigation Disaster Resistant Universities		
97.067	D	23,774,743	Homeland Security Grant Program		
97.070	D	305,408	Map Modernization Management Support		
97.075	D	22,908	Rail and Transit Security Grant Program		
97.077	D	23,415	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.078	D	1,347,201	Buffer Zone Protection Program (BZPP)		
		<u>111,381,964</u>	Total — N. C. Department of Crime Control and Public Safety		

**N. C. Department of Cultural Resources**

15.904	D	718,348	Historic Preservation Fund Grants-In-Aid		
15.928	D	435,500	Civil War Battlefield Land Acquisition Grants		
42.001	D	900	Books for the Blind and Physically Handicapped		
45.007	D	818,025	Promotion of the Arts - State and Regional Program		
45.301	D	1,685	Museums for America		
45.310	D	4,431,855	Grants to States		
89.003	D	94,513	National Historical Publications and Records Grants		
		<u>6,500,826</u>	Total — N. C. Department of Cultural Resources		

**N. C. Department of Environment and Natural Resources**

10.069	D	125,818	Conservation Reserve Program		
10.664	D	4,690,012	Cooperative Forestry Assistance		
10.676	D	9,359	Forest Legacy Program		
10.677	D	182,583	Forest Land Enhancement Program		
10.678	D	17,680	Forest Stewardship Program		
10.680	D	724,643	Forest Health Protection		
10.912	D	192	Environmental Quality Incentives Program		
11	D	30,900	U.S. Department of Commerce		
11	I	59,466	U.S. Department of Commerce	05-1115	Atlantic States Marine Fisheries Commission
11	I	25,275	U.S. Department of Commerce	06-0602	Atlantic States Marine Fisheries Commission
11.400	D	844,223	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	5,542	Anadromous Fish Conservation Act Program		
11.407	D	104,659	Interjurisdictional Fisheries Act of 1986		
11.419	D	2,710,736	Coastal Zone Management Administration Awards		
11.420	D	760,583	Coastal Zone Management Estuarine Research Reserves		
11.434	D	125,620	Cooperative Fishery Statistics		
11.452	D	1,192	Unallied Industry Projects		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.474	D	420,851	Atlantic Coastal Fisheries Cooperative Management Act		
11.477	D	273,621	Fisheries Disaster Relief		
14.900	D	531,122	Lead-Based Paint Hazard Control in Privately-Owned Housing		
15	D	133,322	U.S. Department of the Interior		
15.605	D	1,624,110	Sport Fish Restoration Program		
15.608	I	18,374	Fish and Wildlife Management Assistance	T-4-1 & T-13-1 R	SC Dept of Natural Resources
15.614	D	205,579	Coastal Wetlands Planning, Protection and Restoration Act		
15.615	D	1,844	Cooperative Endangered Species Conservation Fund		
15.616	D	17,102	Clean Vessel Act		
15.622	D	370,068	Sportfishing and Boating Safety Act		
15.630	D	45,000	Coastal Program		
15.637	D	22,409	Migratory Bird Joint Ventures		
15.808	D	218,408	U.S. Geological Survey- Research and Data Collection		
15.809	D	525,572	National Spatial Data Infrastructure Cooperative Agreements Program		
15.916	D	2,914,037	Outdoor Recreation-Acquisition, Development and Planning		
47.074	D	63,964	Biological Sciences		
66.001	D	2,012,090	Air Pollution Control Program Support		
66.032	D	212,440	State Indoor Radon Grants		
66.202	D	912,453	Congressionally Mandated Projects		
66.419	D	8,639,413	Water Pollution Control State, Interstate, and Tribal Program Support		
66.432	D	3,118,163	State Public Water System Supervision		
66.433	D	80,665	State Underground Water Source Protection		
66.454	D	211,133	Water Quality Management Planning		
66.456	D	614,962	National Estuary Program		
66.458	D	35,957,080	Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	6,998,588	Nonpoint Source Implementation Grants		
66.461	D	440,718	Regional Wetland Program Development Grants		
66.468	D	45,745,921	Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	323,387	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	240,388	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	183,772	Water Protection Grants to the States		
66.479	D	317,099	Wetland Program Grants - State/Tribal Environmental Outcome Wetland Demonstration Program		
66.511	D	20,331	Office of Research and Development Consolidated Research/Training		
66.600	D	128,856	Environmental Protection Consolidated Grants-Program Support		
66.608	D	25,529	Environmental Information Exchange Network Grant Program and Related Assistance		
66.708	D	191,460	Pollution Prevention Grants Program		
66.801	D	2,331,188	Hazardous Waste Management State Program Support		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
66.802	D	1,792,153	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	274,709	State and Tribal Underground Storage Tanks Program		
66.805	D	2,157,225	Leaking Underground Storage Tank Trust Fund Program		
66.808	D	3,089	Solid Waste Management Assistance Grants		
66.809	D	419,281	Superfund State and Indian Tribe Core Program Cooperative Agreements		
93.197	D	520,718	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
97.041	D	113,260	National Dam Safety Program		
		<u>131,789,937</u>	Total — N. C. Department of Environment and Natural Resources		

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

10	D	185,500	U.S. Department of Agriculture		
10.028	D	75,000	Wildlife Services		
11.472	D	50,000	Unallied Science Program		
15.605	D	4,224,004	Sport Fish Restoration Program		
15.608	D	7,500	Fish and Wildlife Management Assistance		
15.611	D	5,418,727	Wildlife Restoration		
15.614	D	1,000,000	Coastal Wetlands Planning, Protection and Restoration Act		
15.615	D	189,545	Cooperative Endangered Species Conservation Fund		
15.616	D	27	Clean Vessel Act		
15.623	D	78,000	North American Wetlands Conservation Fund		
15.631	D	25,000	Partners for Fish and Wildlife		
15.632	D	9,000	Conservation Grants Private Stewardship for Imperiled Species		
15.633	D	99,283	Landowner Incentive Program		
15.634	D	1,813,650	State Wildlife Grants		
97.012	D	2,025,449	Boating Safety Financial Assistance		
		<u>15,200,685</u>	Total — N. C. Department of Environment and Natural Resources - Wildlife		

**N. C. Department of Health and Human Services**

10.551	D	1,061,809,194	Food Stamps		
10.557	D	167,605,444	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	78,401,778	Child and Adult Care Food Program		
10.559	D	4,787,255	Summer Food Service Program for Children		
10.560	D	3,436,331	State Administrative Expenses for Child Nutrition		
10.561	D	67,389,190	State Administrative Matching Grants for Food Stamp Program		
10.572	D	260,348	WIC Farmers' Market Nutrition Program (FMNP)		
10.576	D	35,328	Senior Farmers Market Nutrition Program		
14.231	D	2,452,478	Emergency Shelter Grants Program		

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14.241	D	2,199,282	Housing Opportunities for Persons with AIDS		
16.580	D	84,644	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.727	D	374,114	Enforcing Underage Drinking Laws Program		
17.235	D	2,360,292	Senior Community Service Employment Program		
66.701	D	79,336	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	421,997	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.714	D	50,308	Pesticide Environmental Stewardship Regional Grants		
66.716	D	21,018	Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach		
81.042	D	5,053,626	Weatherization Assistance for Low-Income Persons		
84.126	D	90,626,854	Rehabilitation Services-Vocational Rehabilitation Grants to States		
84.161	D	312,617	Rehabilitation Services-Client Assistance Program		
84.169	D	183,953	Independent Living-State Grants		
84.177	D	705,224	Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind		
84.181	D	12,545,407	Special Education-Grants for Infants and Families		
84.186	D	1,992,204	Safe and Drug-Free Schools and Communities-State Grants		
84.187	D	722,004	Supported Employment Services for Individuals with Significant Disabilities		
84.224	D	600,080	Assistive Technology		
84.265	D	255,182	Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training		
93.003	D	11,610,688	Public Health and Social Services Emergency Fund		
93.006	D	136,552	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	154,436	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	D	394,113	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals		
93.043	D	603,618	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services		
93.044	D	13,527,153	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers		
93.045	D	13,595,536	Special Programs for the Aging-Title III, Part C-Nutrition Services		
93.048	D	270,794	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		
93.051	D	370,947	Alzheimer's Disease Demonstration Grants to States		
93.052	D	4,351,975	National Family Caregiver Support, Title III, Part E		
93.053	D	3,061,543	Nutrition Services Incentive Program		
93.069	D	15,484,672	Public Health Emergency Preparedness		
93.087	D	214,444	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.103	D	1,770	Food and Drug Administration-Research		
93.110	D	515,825	Maternal and Child Health Federal Consolidated Programs		
93.116	D	2,029,797	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.127	D	131,677	Emergency Medical Services for Children		
93.130	D	122,276	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.136	D	1,658,638	Injury Prevention and Control Research and State and Community Based Programs		
93.150	D	906,096	Projects for Assistance in Transition from Homelessness (PATH)		
93.161	D	33	Health Program for Toxic Substances and Disease Registry		
93.204	D	72,596	Surveillance of Hazardous Substance Emergency Events		
93.206	D	64,636	Human Health Studies-Applied Research and Development		
93.217	D	7,924,500	Family Planning-Services		
93.224	D	1,551,816	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)		
93.234	D	69,189	Traumatic Brain Injury State Demonstration Grant Program		
93.236	D	81,680	Grants for Dental Public Health Residency Training		
93.240	D	203,153	State Capacity Building		
93.241	D	420,317	State Rural Hospital Flexibility Program		
93.243	D	2,419,573	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.251	D	195,019	Universal Newborn Hearing Screening		
93.268	D	108,318,473	Immunization Grants		
93.279	D	21,778	Drug Abuse and Addiction Research Programs		
93.283	D	19,167,362	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.301	D	201,374	Small Rural Hospital Improvement Grant Program		
93.556	D	11,446,874	Promoting Safe and Stable Families		
93.558	D	239,908,959	Temporary Assistance for Needy Families		
93.560	D	-114,808	Family Support Payments to States-Assistance Payments		
93.563	D	84,362,808	Child Support Enforcement		
93.566	D	3,339,101	Refugee and Entrant Assistance-State Administered Programs		
93.568	D	51,054,238	Low-Income Home Energy Assistance		
93.569	D	15,265,728	Community Services Block Grant		
93.575	D	150,612,954	Child Care and Development Block Grant		
93.576	D	371,667	Refugee and Entrant Assistance-Discretionary Grants		
93.584	D	633,041	Refugee and Entrant Assistance-Targeted Assistance Grants		
93.590	D	999,336	Community-Based Child Abuse Prevention Grants		
93.596	D	123,649,465	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.597	D	231,754	Grants to States for Access and Visitation Programs		
93.599	D	848,533	Chafee Education and Training Vouchers Program (ETV)		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.630	D	1,800,377	Developmental Disabilities Basic Support and Advocacy Grants		
93.645	D	7,801,382	Child Welfare Services-State Grants		
93.658	D	79,297,099	Foster Care-Title IV-E		
93.659	D	33,207,744	Adoption Assistance		
93.667	D	64,375,124	Social Services Block Grant		
93.669	D	658,129	Child Abuse and Neglect State Grants		
93.670	D	420,520	Child Abuse and Neglect Discretionary Activities		
93.671	D	2,032,519	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes		
93.674	D	2,513,974	Chafee Foster Care Independence Program		
93.767	D	186,248,041	State Children's Insurance Program		
93.768	D	440,166	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		
93.773	D	6,839,473	Medicare-Hospital Insurance		
93.777	D	5,651,861	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	6,589,721,817	Medical Assistance Program		
93.779	D	616,036	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.786	D	-1,285	State Pharmaceutical Assistance Programs		
93.913	D	107,885	Grants to States for Operation of Offices of Rural Health		
93.917	D	36,521,247	HIV Care Formula Grants		
93.926	D	2,277,066	Healthy Start Initiative		
93.940	D	4,532,687	HIV Prevention Activities-Health Department Based		
93.944	D	1,404,027	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,907,481	Assistance Programs for Chronic Disease Prevention and Control		
93.958	D	11,230,154	Block Grants for Community Mental Health Services		
93.959	D	44,888,223	Block Grants for Prevention and Treatment of Substance Abuse		
93.977	D	3,392,770	Preventive Health Services-Sexually Transmitted Diseases Control Grants		
93.988	D	960,502	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems		
93.991	D	2,544,767	Preventive Health and Health Services Block Grant		
93.994	D	16,243,237	Maternal and Child Health Services Block Grant to the States		
96.001	D	46,871,532	Social Security-Disability Insurance		
96.007	D	10,030	Social Security-Research and Demonstration		
96.008	D	241,955	Social Security - Work Incentives Planning and Assistance Program		
99	D	163,248	Other Federal Assistance		
		<u>9,552,148,975</u>	Total — N. C. Department of Health and Human Services		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>N. C. Department of Insurance</u></b>					
14.171	D	81,219	Manufactured Home Construction and Safety Standards		
93.048	D	209,809	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		
93.779	D	1,295,418	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.780	D	244,552	Grants to States for Operation of Qualified High-Risk Pools		
97.018	D	20,084	National Fire Academy Training Assistance		
		<u>1,851,082</u>	Total — N. C. Department of Insurance		
<b><u>N. C. Department of Justice</u></b>					
16.220	D	257,587	Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances		
16.543	D	159,646	Missing Children's Assistance		
16.560	D	57,716	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.580	D	22,930	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.710	D	80,077	Public Safety Partnership and Community Policing Grants		
93.775	D	2,208,320	State Medicaid Fraud Control Units		
		<u>2,786,276</u>	Total — N. C. Department of Justice		
<b><u>N. C. Department of Labor</u></b>					
17.005	D	131,681	Compensation and Working Conditions		
17.503	D	5,281,373	Occupational Safety and Health-State Program		
17.504	D	1,373,255	Consultation Agreements		
17.600	D	144,273	Mine Health and Safety Grants		
		<u>6,930,582</u>	Total — N. C. Department of Labor		
<b><u>N. C. Department of Public Instruction</u></b>					
10.553	D	80,749,025	School Breakfast Program		
10.555	D	260,218,156	National School Lunch Program		
10.556	D	193,334	Special Milk Program for Children		
10.560	D	2,932,588	State Administrative Expenses for Child Nutrition		
10.579	D	21,456	Child Nutrition Discretionary Grants Limited Availability		
10.582	D	914,414	Fresh Fruit and Vegetable Program		
12	D	162,867	U.S. Department of Defense		
84	D	105,857	U.S. Department of Education		
84.010	D	304,786,819	Title I Grants to Local Educational Agencies		

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.011	D	5,466,414	Migrant Education-State Grant Program		
84.013	D	861,966	Title I Program for Neglected and Delinquent Children		
84.027	D	320,657,666	Special Education-Grants to States		
84.048	D	35,459,905	Career and Technical Education -- Basic Grants to States		
84.173	D	10,711,866	Special Education-Preschool Grants		
84.185	D	1,016,750	Byrd Honors Scholarships		
84.186	D	6,353,677	Safe and Drug-Free Schools and Communities-State Grants		
84.196	D	1,505,020	Education for Homeless Children and Youth		
84.206	D	386,877	Javits Gifted and Talented Students Education Grant Program		
84.213	D	2,139,296	Even Start-State Educational Agencies		
84.243	D	2,994,493	Tech-Prep Education		
84.282	D	1,860,605	Charter Schools		
84.287	D	15,688,099	Twenty-First Century Community Learning Centers		
84.293	D	116,358	Foreign Language Assistance		
84.298	D	3,065,210	State Grants for Innovative Programs		
84.318	D	8,685,736	Education Technology State Grants		
84.323	D	1,088,801	Special Education - State Personnel Development		
84.326	D	365,789	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	561,328	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		
84.332	D	2,178,051	Comprehensive School Reform Demonstration		
84.357	D	28,679,197	Reading First State Grants		
84.358	D	5,059,383	Rural Education		
84.365	D	12,735,502	English Language Acquisition Grants		
84.366	D	5,112,792	Mathematics and Science Partnerships		
84.367	D	62,292,956	Improving Teacher Quality State Grants		
84.368	D	372,836	Grants for Enhanced Assessment Instruments		
84.369	D	10,777,462	Grants for State Assessments and Related Activities		
84.377	D	177,943	School Improvement Grants		
93.235	D	1,129,158	Abstinence Education Program		
93.293	D	547,846	Improving Health and Educational Outcomes of Young People		
93.600	D	82,199	Head Start		
94.004	D	422,309	Learn and Serve America-School and Community Based Programs		
		<u>1,198,638,006</u>	Total — N. C. Department of Public Instruction		

**N. C. Department of Transportation**

20.106	D	17,956,286	Airport Improvement Program
20.205	D	852,065,599	Highway Planning and Construction



## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.218	D	7,444,316	National Motor Carrier Safety		
20.219	D	971,892	Recreational Trails Program		
20.232	D	28,540	Commercial Driver License State Programs		
20.312	D	595,892	High Speed Ground Transportation-Next Generation High Speed Rail Program		
20.500	D	525,292	Federal Transit-Capital Investment Grants		
20.505	D	1,273,690	Federal Transit-Metropolitan Planning Grants		
20.509	D	17,842,604	Formula Grants for Other Than Urbanized Areas		
20.514	D	57,688	Public Transportation Research		
20.516	I	149,770	Job Access-Reverse Commute	N/A	Community Transportation Association of America
20.600	D	6,205,537	State and Community Highway Safety		
20.601	D	2,580,935	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants		
20.602	D	465,434	Occupant Protection		
20.604	D	504,191	Safety Incentive Grants for Use of Seatbelts		
20.605	D	953,757	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
20.609	D	1,052,088	Safety Belt Performance Grants		
20.610	D	653,799	State Traffic Safety Information System Improvement Grants		
20.612	D	24,058	Incentive Grant Program to Increase Motorcyclist Safety		
20.613	D	143,449	Child Safety and Child Booster Seats Incentive Grants		
23.003	D	5,260,797	Appalachian Development Highway System		
		<u>916,755,614</u>	Total — N. C. Department of Transportation		

**N. C. Employment Security Commission**

17.002	D	1,932,761	Labor Force Statistics		
17.207	D	28,807,247	Employment Service/Wagner-Peyser Funded Activities		
17.225	D	1,144,547,773	Unemployment Insurance		
17.245	D	17,352,471	Trade Adjustment Assistance		
17.258	I	10,262	WIA Adult Program	06-2020-33-9900	Cape Fear
17.258	I	780	WIA Adult Program	06-2020-34-9900	Capital Area
17.258	I	23,636	WIA Adult Program	06-2020-36-9900	Centralina
17.258	I	10,729	WIA Adult Program	06-2020-37-9900	City of Charlotte
17.258	I	1,369	WIA Adult Program	06-2020-35-9900	City of Durham
17.258	I	1,142	WIA Adult Program	06-2020-40-9900	Eastern Carolina
17.258	I	4,597	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	39,869	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	15,166	WIA Adult Program	06-2020-44-9900	Lumber River
17.258	I	1,831	WIA Adult Program	06-2020-45-9900	Mid-Carolina
17.258	I	-767	WIA Adult Program	06-2020-29-9900	Mountain Area
17.258	I	1,541	WIA Adult Program	06-2020-58-9900	PeeDee

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.258	I	3,673	WIA Adult Program	06-2020-58-9900	PeeDee
17.258	I	1,857	WIA Adult Program	06-2020-58-9900	PeeDee
17.258	I	4,811	WIA Adult Program	06-2020-54-9900	Regional Partnership
17.258	I	11,490	WIA Adult Program	06-2020-55-9900	Southwestern
17.258	I	3,620	WIA Adult Program	06-2020-28-9900	Region Q
17.258	I	261,522	WIA Adult Program	07-2020-33-9900	Cape Fear
17.258	I	36,906	WIA Adult Program	07-2020-34-9900	Capital Area
17.258	I	888,209	WIA Adult Program	07-2020-36-9900	Centralina
17.258	I	467,155	WIA Adult Program	07-2020-37-9900	City of Charlotte
17.258	I	26,568	WIA Adult Program	07-2020-38-9900	Cumberland
17.258	I	8,526	WIA Adult Program	07-2020-38-9900	Cumberland
17.258	I	57,655	WIA Adult Program	07-2020-40-9900	Eastern Carolina
17.258	I	100,808	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	480,584	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	211,756	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	99,513	WIA Adult Program	07-2020-45-9900	Mid-Carolina
17.258	I	55,699	WIA Adult Program	07-2020-45-9900	Mid-Carolina
17.258	I	11,273	WIA Adult Program	07-2020-29-9900	Mountain Area
17.258	I	94,960	WIA Adult Program	07-2020-58-9900	PeeDee
17.258	I	151,121	WIA Adult Program	07-2020-58-9900	PeeDee
17.258	I	228,344	WIA Adult Program	07-2020-54-9900	Regional Partnership
17.258	I	176,288	WIA Adult Program	07-2020-55-9900	Southwestern
17.258	I	180,739	WIA Adult Program	07-2020-28-9900	Region Q
17.260	I	8,336	WIA Dislocated Workers	06-2030-33-9900	Cape Fear
17.260	I	9,527	WIA Dislocated Workers	06-2031-34-9900	Capital Area
17.260	I	778	WIA Dislocated Workers	06-2031-34-9900	Capital Area
17.260	I	50,118	WIA Dislocated Workers	06-2030-36-9900	Centralina
17.260	I	20,961	WIA Dislocated Workers	06-2030-37-9900	City of Charlotte
17.260	I	1,765	WIA Dislocated Workers	06-2030-35-9900	City of Durham
17.260	I	5,968	WIA Dislocated Workers	06-2030-38-9900	Cumberland
17.260	I	912	WIA Dislocated Workers	06-2030-38-9900	Cumberland
17.260	I	13,049	WIA Dislocated Workers	06-2030-40-9900	Eastern Carolina
17.260	I	40,004	WIA Dislocated Workers	06-2030-43-9900	Kerr Tar
17.260	I	33,929	WIA Dislocated Workers	06-2030-43-9900	Kerr Tar
17.260	I	1,438	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	24,100	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	34,632	WIA Dislocated Workers	06-2030-44-9900	Lumber River

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	6,216	WIA Dislocated Workers	06-2030-44-9900	Lumber River
17.260	I	1,706	WIA Dislocated Workers	06-2030-45-9900	Mid-Carolina
17.260	I	108	WIA Dislocated Workers	06-2031-45-9900	Mid-Carolina
17.260	I	879	WIA Dislocated Workers	06-2030-29-9900	Mountain Area
17.260	I	45	WIA Dislocated Workers	06-2030-59-9900	Northeast
17.260	I	2,762	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	2,504	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	2,000	WIA Dislocated Workers	06-2030-58-9900	PeeDee
17.260	I	4,649	WIA Dislocated Workers	06-2030-54-9900	Regional Partnership
17.260	I	14	WIA Dislocated Workers	06-2050-54-9900	Regional Partnership
17.260	I	46,871	WIA Dislocated Workers	06-2030-55-9900	Southwestern
17.260	I	4,391	WIA Dislocated Workers	06-2030-28-9900	Region Q
17.260	I	200,468	WIA Dislocated Workers	07-2030-33-9900	Cape Fear
17.260	I	226,347	WIA Dislocated Workers	07-2031-34-9900	Capital Area
17.260	I	34,106	WIA Dislocated Workers	07-2031-34-9900	Capital Area
17.260	I	1,247,627	WIA Dislocated Workers	07-2030-36-9900	Centralina
17.260	I	603,816	WIA Dislocated Workers	07-2030-37-9900	City of Charlotte
17.260	I	140,843	WIA Dislocated Workers	07-2031-37-9900	City of Charlotte
17.260	I	90,243	WIA Dislocated Workers	07-2030-38-9900	Cumberland
17.260	I	38,755	WIA Dislocated Workers	07-2030-38-9900	Cumberland
17.260	I	432,654	WIA Dislocated Workers	07-2030-40-9900	Eastern Carolina
17.260	I	11,367	WIA Dislocated Workers	07-2031-40-9900	Eastern Carolina
17.260	I	457,423	WIA Dislocated Workers	07-2030-43-9900	Kerr Tar
17.260	I	43,139	WIA Dislocated Workers	07-2030-43-9900	Kerr Tar
17.260	I	35,964	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	156,232	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	99,553	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	93,515	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	32,243	WIA Dislocated Workers	07-2030-45-9900	Mid-Carolina
17.260	I	31,506	WIA Dislocated Workers	07-2031-45-9900	Mid-Carolina
17.260	I	21,311	WIA Dislocated Workers	07-2031-45-9900	Mid-Carolina
17.260	I	22,890	WIA Dislocated Workers	07-2030-45-9900	Mid-Carolina
17.260	I	38,917	WIA Dislocated Workers	07-2030-29-9900	Mountain Area
17.260	I	5,480	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	24,317	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	33,479	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	96,075	WIA Dislocated Workers	07-2030-47-9900	Northwest

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	102,890	WIA Dislocated Workers	07-2030-58-9900	PeeDee
17.260	I	149,759	WIA Dislocated Workers	07-2030-58-9900	PeeDee
17.260	I	243,183	WIA Dislocated Workers	07-2030-54-9900	Regional Partnership
17.260	I	4,100	WIA Dislocated Workers	07-2050-58-9900	Regional Partnership
17.260	I	4,511	WIA Dislocated Workers	07-2050-58-9900	Regional Partnership
17.260	I	38,471	WIA Dislocated Workers	07-2031-58-9900	Regional Partnership
17.260	I	22,053	WIA Dislocated Workers	07-2031-58-9900	Regional Partnership
17.260	I	341,490	WIA Dislocated Workers	07-2030-55-9900	Southwestern
17.260	I	97,483	WIA Dislocated Workers	07-2030-28-9900	Region Q
17.801	D	1,192,966	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	3,306,252	Local Veterans' Employment Representative Program		
17.807	D	79,192	Transition Assistance Program		
84.346	I	106,165	Vocational Education-Occupational and Employment Information State Grants	N/A	Basic Assist Grant
		<u>1,206,537,931</u>	Total — N. C. Employment Security Commission		

**N. C. Office of Administrative Hearings**

30	D	22,041	Equal Employment Opportunity Commission
		<u>22,041</u>	Total — N. C. Office of Administrative Hearings

**N. C. Office of the Governor**

94.002	D	64,391	Retired and Senior Volunteer Program
94.003	D	334,664	State Commissions
94.006	D	2,895,435	AmeriCorps
94.007	D	79,771	Planning and Program Development Grants
94.009	D	150,278	Training and Technical Assistance
		<u>3,524,539</u>	Total — N. C. Office of the Governor

**State Board of Elections**

90.401	D	8,875,571	Help America Vote Act Requirements Payments
93.617	D	186,444	Voting Access for Individuals with Disabilities-Grants to States
		<u>9,062,015</u>	Total — State Board of Elections
		<u>13,380,116,665</u>	Total — Primary Government

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Component Units</i>					
<i>University of North Carolina System:</i>					
<b><u>Appalachian State University</u></b>					
10.001	D	20,285	Agricultural Research-Basic and Applied Research		
10.206	D	11,233	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	9,986	Grants for Agricultural Research-Competitive Research Grants	2956/200200710	Inst for Ecosyst Studies
10.604	D	2,793	Technical Assistance for Specialty Crops Program		
10.605	D	84,043	Quality Samples Program		
10.678	D	3,012	Forest Stewardship Program		
11.433	D	47,671	Marine Fisheries Initiative		
11.609	D	6,151	Measurement and Engineering Research and Standards		
12.431	D	249,222	Basic Scientific Research		
15.807	I	31,205	Earthquake Hazards Reduction Program	119507	Univ of Oregon
19.408	D	103,590	Educational Exchange-Teachers from Secondary and Postsecondary Levels and School Administrators		
23.001	D	119	Appalachian Regional Development (See Individual Appalachian Programs)		
23.001	I	6,380	Appalachian Regional Development (See Individual Appalachian Programs)	07-0197	AdvantageWest NC
23.011	D	47,541	Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011	I	4,005	Appalachian Research, Technical Assistance, and Demonstration Projects	2-20007-2	East Tenn State Univ
43.001	D	15,689	Aerospace Education Services Program		
45.024	D	39	Promotion of the Arts-Grants to Organizations and Individuals		
45.162	D	4	Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development		
45.163	D	50,481	Promotion of the Humanities-Professional Development		
47.049	D	77,383	Mathematical and Physical Sciences		
47.050	D	14,744	Geosciences		
47.074	D	117,501	Biological Sciences		
47.074	I	2,845	Biological Sciences	46222-7761	Cornell University
47.075	D	6,637	Social, Behavioral, and Economic Sciences		
47.076	D	245,860	Education and Human Resources		
47.078	I	2,800	Polar Programs	80558	Northern Illinois Univ
59	D	260,177	Small Business Administration		
66.510	D	3,470	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.516	D	96,116	P3 Award: National Student Design Competition for Sustainability		

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.007	D	246,463	Federal Supplemental Educational Opportunity Grants		
84.019	D	42,197	Overseas Programs - Faculty Research Abroad		
84.032	D	15,828,244	Federal Family Education Loans		
84.033	D	396,349	Federal Work-Study Program		
84.038	D	4,424,798	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	272,369	TRIO-Student Support Services		
84.047	D	399,774	TRIO-Upward Bound		
84.063	D	7,429,038	Federal Pell Grant Program		
84.116	D	14,924	Fund for the Improvement of Postsecondary Education		
84.116	I	4,394	Fund for the Improvement of Postsecondary Education	734-7558-210-2093861	Clemson Univ
84.153	D	44,681	Business and International Education Projects		
84.184	I	9,467	Safe and Drug-Free Schools and Communities-National Programs	214827	Educ Development Ctr
84.334	D	1,306,193	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	487,372	Academic Competitiveness Grants		
84.376	D	150,683	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.273	I	54,279	Alcohol Research Programs	WUHS 13057/12001	Wake Forest Univ
93.390	D	49,285	Academic Research Enhancement Award		
93.865	D	12,028	Child Health and Human Development Extramural Research		
93.866	I	16,986	Aging Research	G-42-6C7-G1	Georgia Tech
94.002	D	66,702	Retired and Senior Volunteer Program		
94.006	I	1,587	AmeriCorps	00001363	Princeton Univ Library
94.011	D	430,980	Foster Grandparent Program		
94.016	D	292,702	Senior Companion Program		
		33,502,477	Total — Appalachian State University		

East Carolina University

10.202	D	329	Cooperative Forestry Research		
10.217	D	33,767	Higher Education Challenge Grants		
10.250	I	-153	Agricultural and Rural Economic Research	F184542	Univ of Wisconsin
10.303	D	305,451	Integrated Programs		
11.000	D	2,349	U.S. Department of Commerce		
11.419	I	21,576	Coastal Zone Management Administration Awards	08-053	Univ of New Hampshire
11.431	D	28,884	Climate and Atmospheric Research		
11.460	D	17,739	Special Oceanic and Atmospheric Projects		
11.478	D	260,423	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
12	D	164,966	U.S. Department of Defense		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	7,594	U.S. Department of Defense	SUB1-00276	Foster-Miller Inc
12	I	4,526	U.S. Department of Defense	750263 US	Radian Intl LLC
12	I	53,216	U.S. Department of Defense	80300030	Concurrent Tech Corp
12.420	D	658,808	Military Medical Research and Development		
14.511	D	-7,246	Community Outreach Partnership Center Program		
15	D	116,887	U.S. Department of the Interior		
15	I	2,627	U.S. Department of the Interior	06-000045	Univ of Puerto Rico
15.608	D	3,507	Fish and Wildlife Management Assistance		
15.631	D	1,000	Partners for Fish and Wildlife		
15.808	D	39,726	U.S. Geological Survey- Research and Data Collection		
16.543	I	10,123	Missing Children's Assistance	Gree-NC-PS07	Natl Children's Alliance
20.515	I	6,000	State Planning and Research	3049003200-07-470	Univ of Kentucky
20.515	I	9,904	State Planning and Research	UKRF3049022337-08-20	Univ of Kentucky
43	D	197,409	National Aeronautics and Space Administration		
45.024	D	16,425	Promotion of the Arts-Grants to Organizations and Individuals		
45.313	D	46,198	Laura Bush 21st Century Librarian Program		
47	D	14,904	National Science Foundation		
47.049	D	68,988	Mathematical and Physical Sciences		
47.049	I	28,587	Mathematical and Physical Sciences	501-1337-01	Purdue Univ
47.050	D	102,237	Geosciences		
47.050	I	16,827	Geosciences	Sub# 16-2002	Amer Museum of Natural History
47.074	D	326,691	Biological Sciences		
47.074	I	58,758	Biological Sciences	50105-2	Field Museum
47.074	I	4,632	Biological Sciences	532700	Northeastern Univ
47.074	I	-832	Biological Sciences	10167-112940	Univ of Virginia
47.074	I	76,169	Biological Sciences	GA10618-127098	Univ of Virginia
47.075	D	206,578	Social, Behavioral, and Economic Sciences		
47.076	D	781,570	Education and Human Resources		
47.076	I	62,672	Education and Human Resources	ERD63	Florida Atlantic Univ
47.078	D	9,156	Polar Programs		
66.500	I	-267	Environmental Protection-Consolidated Research	00ECUEPA8401	Pennsylvania State Univ
81	D	42,724	U.S. Department of Energy		
81	I	14,130	U.S. Department of Energy	545794	Sandia Natl Labs
81	I	7,503	U.S. Department of Energy	N/A	Alcorn State University
81	I	55,384	U.S. Department of Energy	634758	Jackson State University
81.049	D	2,904	Office of Science Financial Assistance Program		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84	D	118,960	U.S. Department of Education		
84	I	36,103	U.S. Department of Education	07-NC11	Natl Writing Project Corp
84.007	D	1,039,226	Federal Supplemental Educational Opportunity Grants		
84.016	D	54,881	Undergraduate International Studies and Foreign Language Programs		
84.021	D	35,111	Overseas Programs - Group Projects Abroad		
84.032	D	18,593,778	Federal Family Education Loans		
84.033	D	525,829	Federal Work-Study Program		
84.038	D	11,969,722	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	15,047,937	Federal Pell Grant Program		
84.116	I	11,565	Fund for the Improvement of Postsecondary Education	06-572-ECU	West Virginia Univ
84.133	I	46,900	National Institute on Disability and Rehabilitation Research	OSP02830020070025	Southern Univ A&M
84.215	I	71	Fund for the Improvement of Education	MD-05-8017	Natl Coun on Economic Educ
84.324	I	53,580	Research in Special Education	5468	Univ of Connecticut
84.325	D	490,349	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.334	D	10,943	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.334	I	10,925	Gaining Early Awareness and Readiness for Undergraduate Programs	N/A	Beaufort Co Schools
84.334	I	6,944	Gaining Early Awareness and Readiness for Undergraduate Programs	N/A	Hyde Co Schools
84.350	D	72,027	Transition to Teaching		
84.375	D	756,941	Academic Competitiveness Grants		
84.376	D	151,384	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93	D	4,891	U.S. Department of Health and Human Services		
93.061	D	89,024	Innovations in Applied Public Health Research		
93.086	D	561,550	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.113	D	59,192	Environmental Health		
93.124	D	20,418	Nurse Anesthetist Traineeships		
93.153	D	665,505	Coordinated Services and Access to Research for Women, Infants, Children, and Youth		
93.173	D	235,829	Research Related to Deafness and Communication Disorders		
93.173	I	42,248	Research Related to Deafness and Communication Disorders	N/A	Jackson Lab
93.213	D	55,944	Research and Training in Complementary and Alternative Medicine		
93.239	I	465	Policy Research and Evaluation Grants	UKRF 3048104033-08-2	Univ of Kentucky
93.247	D	524,759	Advanced Education Nursing Grant Program		
93.262	D	167	Occupational Safety and Health Program		
93.262	I	8,182	Occupational Safety and Health Program	G-4606-5 (Formally G	Colorado State Univ
93.273	D	596,721	Alcohol Research Programs		
93.273	I	110,182	Alcohol Research Programs	1-48U-9621	RTI International



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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.279	D	215,939	Drug Abuse and Addiction Research Programs		
93.283	I	45,275	Centers for Disease Control and Prevention-Investigations and Technical Assistance	N/A	AAMC
93.286	D	87,835	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.342	D	111,361	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	97,665	Advanced Education Nursing Traineeships		
93.361	D	16,278	Nursing Research		
93.361	I	378	Nursing Research	5 RO1NR0490	Univ of Arkansas
93.364	D	250,354	Nursing Student Loans		
93.389	I	58,572	National Center for Research Resources	UT13177	Ohio Univ
93.395	D	350,304	Cancer Treatment Research		
93.395	I	1,424	Cancer Treatment Research	RTOG 0521	Amer Coll of Radiology
93.395	I	1,829	Cancer Treatment Research	RTOG0212	Amer Coll of Radiology
93.395	I	1,582	Cancer Treatment Research	RTOG0247	Amer Coll of Radiology
93.395	I	77	Cancer Treatment Research	RTOG8704	Amer Coll of Radiology
93.395	I	592	Cancer Treatment Research	RTOG9408	Amer Coll of Radiology
93.395	I	155	Cancer Treatment Research	RTOG9413	Amer Coll of Radiology
93.395	I	25	Cancer Treatment Research	RTOG9804	Amer Coll of Radiology
93.395	I	937	Cancer Treatment Research	E1697	Eastern Cooperative Oncology Group
93.395	I	8,092	Cancer Treatment Research	E2603	Eastern Cooperative Oncology Group
93.395	I	207	Cancer Treatment Research	ECOG 40101	Eastern Cooperative Oncology Group
93.395	I	1,093	Cancer Treatment Research	ECOG 80101	Eastern Cooperative Oncology Group
93.395	I	53	Cancer Treatment Research	ECOG S0012	Eastern Cooperative Oncology Group
93.395	I	1,902	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	3,549	Cancer Treatment Research	PACCT-1	Eastern Cooperative Oncology Group
93.395	I	6,446	Cancer Treatment Research	CA27469-24	Gynecologic Oncology Group
93.395	I	14,235	Cancer Treatment Research	CA27469-25	Gynecologic Oncology Group
93.395	I	29,203	Cancer Treatment Research	98543-1207	Natl Childhood Cancer Found
93.395	I	1,582	Cancer Treatment Research	B-42	Natl Surgical Adjuvant Breast and B
93.395	I	1,231	Cancer Treatment Research	C-08	Natl Surgical Adjuvant Breast and B
93.395	I	931	Cancer Treatment Research	FB-AX-003	Natl Surgical Adjuvant Breast and B
93.395	I	12,607	Cancer Treatment Research	TFED32-194	Natl Surgical Adjuvant Breast and B
93.395	I	9,769	Cancer Treatment Research	TFED35-194	Natl Surgical Adjuvant Breast and B
93.396	D	198,170	Cancer Biology Research		
93.398	D	130,893	Cancer Research Manpower		

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93.399	I	2,317	Cancer Control	PFED21-ECU01	Natl Surgical Adjuvant Breast and B
93.837	D	44,879	Heart and Vascular Diseases Research		
93.837	I	44,195	Heart and Vascular Diseases Research	N/A	Duke University
93.837	I	155,626	Heart and Vascular Diseases Research	121654	Duke University
93.837	I	3,323	Heart and Vascular Diseases Research	148732	Duke University
93.838	D	126,451	Lung Diseases Research		
93.839	I	15,967	Blood Diseases and Resources Research	7210027	St Jude Children's Research Hosp
93.839	I	42,282	Blood Diseases and Resources Research	7251881	St Jude Children's Research Hosp
93.846	D	698,696	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	628	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Duke University
93.846	I	4,114	Arthritis, Musculoskeletal and Skin Diseases Research	AR049459PC	Med Univ of South Carolina
93.847	D	1,049,551	Diabetes, Endocrinology and Metabolism Research		
93.848	D	233,687	Digestive Diseases and Nutrition Research		
93.848	I	8,850	Digestive Diseases and Nutrition Research	3320	Univ of Pittsburgh
93.849	D	337,979	Kidney Diseases, Urology and Hematology Research		
93.849	I	34,776	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hosp
93.849	I	3,855	Kidney Diseases, Urology and Hematology Research	R01 DK65114-01	Tufts Univ
93.853	D	77,097	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	919	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO 0000093360	Children's Hosp of Boston
93.853	I	7,984	Extramural Research Programs in the Neurosciences and Neurological Disorders	ECU 5-07332	Washington Univ
93.853	I	2,499	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06657 (M-08-335)	Yale Univ
93.855	D	876,017	Allergy, Immunology and Transplantation Research		
93.856	D	207,041	Microbiology and Infectious Diseases Research		
93.859	D	83,603	Biomedical Research and Research Training		
93.865	D	52,843	Child Health and Human Development Extramural Research		
93.865	I	65,631	Child Health and Human Development Extramural Research	1192-7559-209-200640	Clemson Univ
93.865	I	31,159	Child Health and Human Development Extramural Research	08-032	Univ of Texas Med Branch at Galveston
93.866	D	690,367	Aging Research		
93.884	D	190,661	Grants for Training in Primary Care Medicine and Dentistry		
93.918	D	382,435	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.925	D	123,750	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.956	D	425,062	Agricultural Health and Safety Programs		
93.984	D	-1,600	Academic Administrative Units in Primary Care		
		<u>63,572,792</u>	Total — East Carolina University		

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<b><u>Elizabeth City State University</u></b>					
10.308	I	17,598	Resident Instruction Grants for Insular Area Activities	CR38820-17536	Virginia State University
10.308	I	28,795	Resident Instruction Grants for Insular Area Activities	CR38820-16383	Virginia State University
10.441	D	21,213	Technical and Supervisory Assistance Grants		
11.550	D	207,403	Public Telecommunications Facilities Planning and Construction		
12.300	D	77,400	Basic and Applied Scientific Research		
12.431	D	568,918	Basic Scientific Research		
12.901	D	27,246	Mathematical Sciences Grants Program		
14.169	D	91,751	Housing Counseling Assistance Program		
14.237	D	533	Historically Black Colleges and Universities Program		
14.408	D	43,847	Fair Housing Initiatives Program		
15.650	D	8,278	Research Grants (Generic)		
16.588	D	98,230	Violence Against Women Formula Grants		
20.200	D	92,714	Highway Research and Development Program		
20.205	D	52,743	Highway Planning and Construction		
47.050	I	31,616	Geosciences	GEO-0631377	Univ of New Hampshire
47.070	I	66,278	Computer and Information Science and Engineering	CNS-0723054	Indiana University
47.076	I	57,095	Education and Human Resources	GA10652-128694	University of Virginia
47.076	I	59,998	Education and Human Resources	DUE05GJ83G	Univ of New Hampshire
47.076	I	150	Education and Human Resources	HRD0116000	University of Virginia
47.078	I	305,282	Polar Programs	ANT0424589	University of Kansas
47.080	D	295,178	Office of Cyberinfrastructure		
81.049	D	311,635	Office of Science Financial Assistance Program		
84.007	D	220,018	Federal Supplemental Educational Opportunity Grants		
84.031	D	2,604,224	Higher Education-Institutional Aid		
84.032	D	1,803,724	Federal Family Education Loans		
84.033	D	372,539	Federal Work-Study Program		
84.038	D	852,977	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	282,420	TRIO-Student Support Services		
84.044	D	345,602	TRIO-Talent Search		
84.047	D	235,346	TRIO-Upward Bound		
84.063	D	6,104,590	Federal Pell Grant Program		
84.120	D	181,576	Minority Science and Engineering Improvement		
84.217	D	197,923	TRIO-McNair Post-Baccalaureate Achievement		
84.268	D	7,700,213	Federal Direct Student Loans		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.334	D	11,251	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.350	D	232,833	Transition to Teaching		
84.375	D	184,508	Academic Competitiveness Grants		
84.376	D	131,935	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.243	D	1,944	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.307	D	254,712	Minority Health and Health Disparities Research		
93.398	D	195,379	Cancer Research Manpower		
93.571	D	28,696	Community Services Block Grant Formula and Discretionary Awards Community Food and Nutrition Programs		
93.940	D	4,509	HIV Prevention Activities-Health Department Based		
98.012	D	1,930,246	USAID Development Partnerships for University Cooperation and Development		
		<u>26,341,066</u>	Total — Elizabeth City State University		

Fayetteville State University

11.550	D	533	Public Telecommunications Facilities Planning and Construction		
12.420	D	-7,600	Military Medical Research and Development		
12.431	D	67,283	Basic Scientific Research		
43.001	I	276	Aerospace Education Services Program	N/A	University of Alabama
43.001	D	16,842	Aerospace Education Services Program		
47.049	D	1,578	Mathematical and Physical Sciences		
47.076	D	378,837	Education and Human Resources		
84.007	D	762,419	Federal Supplemental Educational Opportunity Grants		
84.031	D	3,945,858	Higher Education-Institutional Aid		
84.032	D	26,056,589	Federal Family Education Loans		
84.033	D	544,216	Federal Work-Study Program		
84.038	D	2,872,534	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	321,266	TRIO-Student Support Services		
84.044	D	261,015	TRIO-Talent Search		
84.047	D	290,060	TRIO-Upward Bound		
84.063	D	11,269,845	Federal Pell Grant Program		
84.066	D	390,132	TRIO-Educational Opportunity Centers		
84.120	D	58,590	Minority Science and Engineering Improvement		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.334	D	544,941	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	444,193	Academic Competitiveness Grants		
84.376	D	28,110	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.307	D	304,725	Minority Health and Health Disparities Research		
93.779	D	118,667	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.859	D	364,780	Biomedical Research and Research Training		
99	I	955	Other Federal Assistance	N/A	NCO
99	I	132,124	Other Federal Assistance	N/A	Center for Public Broadcasting
		<u>49,168,768</u>	Total — Fayetteville State University		

**North Carolina Agricultural & Technical State University**

10	D	675,621	U.S. Department of Agriculture		
10	I	2,291	U.S. Department of Agriculture	N/A	Colorado State
10	I	10,287	U.S. Department of Agriculture	332.77-05.008	Tennessee State
10	I	3,397	U.S. Department of Agriculture	TCE 450021	Texas A and M University
10	I	16,568	U.S. Department of Agriculture	UF06044	University of Florida
10	I	456	U.S. Department of Agriculture	19070-425632	Virginia Polytechnic Institute and State University
10	I	-2,546	U.S. Department of Agriculture	LG-14476	West Virginia State University
10.200	D	89	Grants for Agricultural Research, Special Research Grants		
10.200	I	67,265	Grants for Agricultural Research, Special Research Grants	CR-0333-0001	West Virginia State University
10.205	D	3,638,893	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.205	I	18,379	Payments to 1890 Land-Grant Colleges and Tuskegee University	purchase order#U130837	University of Maryland - Eastern Shore
10.206	D	1,910,117	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	-1,050	Grants for Agricultural Research-Competitive Research Grants	agreement dated 11/15/05	Tennessee State
10.206	I	135	Grants for Agricultural Research-Competitive Research Grants	sub-2005-35618-15756-ncat	Alabama A & M University
10.210	D	31,474	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.216	D	528,555	1890 Institution Capacity Building Grants		
10.303	I	2,199	Integrated Programs	BFK500-SB-003	University of Idaho
10.443	D	95,469	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.500	D	785,033	Cooperative Extension Service		
10.500	I	34,689	Cooperative Extension Service	622151	Texas A and M University
10.500	I	400	Cooperative Extension Service	622037	Texas A and M University
10.500	I	13,332	Cooperative Extension Service	agreement # 19070-546071	Virginia Polytechnic Institute and State University
11.400	D	139,736	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		

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11.481	D	2,170,570	Educational Partnership Program		
12	D	736,374	U.S. Department of Defense		
12	I	33,057	U.S. Department of Defense	P.O.# 6015-P 004	BCP International LTD.
12	I	2,169	U.S. Department of Defense	GST040DB0305	Chenega Federal Systems, LLC
12	I	6,019	U.S. Department of Defense	DO# 4THZ97064543	Mississippi State University
12	I	182	U.S. Department of Defense	05-3005-NCAT	3 Phoenix Incorporated
12	I	164	U.S. Department of Defense	06-3010-NCAT	3 Phoenix Incorporated
12	I	115,843	U.S. Department of Defense	06-3011-001-NCAT	3 Phoenix Incorporated
12	I	37,841	U.S. Department of Defense	07-S530-0047-03-C1	Air Force Research Laboratory
12	I	189	U.S. Department of Defense	PO# 6004.005.01-1	Alion Science and Technology
12	I	93,084	U.S. Department of Defense	NCAT 06-S001-[2]-C2	Clarkson Aerospace
12	I	204,927	U.S. Department of Defense	06-S567-06-C2	Clarkson Aerospace
12	I	44,463	U.S. Department of Defense	sub# USAF-3446-23-SC-0001	General Dynamics Information Technology
12	I	46,107	U.S. Department of Defense	ICA-05-03-004	General Dynamics Information Technology
12	I	264,093	U.S. Department of Defense	Prime # - 7100014878	Lockheed Martin Corporation
12	I	10,329	U.S. Department of Defense	purchase order #7146615	Lockheed Martin Corporation
12	I	1,028	U.S. Department of Defense	DTRA0006.01	Pennsylvania State University
12	I	-2,763	U.S. Department of Defense	00014-4-0115	Pennsylvania State University
12	I	22,414	U.S. Department of Defense	subconS03-34 ITO dtrA0001	Pennsylvania State University
12	I	86,804	U.S. Department of Defense	DTRA0006.01	Pennsylvania State University
12	I	-1,137	U.S. Department of Defense	7014-4-0117	Pennsylvania State University
12	I	2,051	U.S. Department of Defense	FY2005-2006NCA&T-CAMSS	Pittsburgh State
12	I	78,541	U.S. Department of Defense	FY05-06NCAT-CCMR	Pittsburgh State
12	I	54,521	U.S. Department of Defense	P.O.# 4400217107	Raytheon Corporation
12	I	-344	U.S. Department of Defense	PO#4400076192	Raytheon Corporation
12	I	71	U.S. Department of Defense	DAAL01-96-2-0003	Rockwell INT
12	I	1,344	U.S. Department of Defense	N00014-06-M-0339	Triangle Polymer Technologies
12	I	-7,571	U.S. Department of Defense	441186C	United Negro College Fund
12	I	14,685	U.S. Department of Defense	05-S555-0006-C3	United Technologies Corporation
12.100	D	95,633	Aquatic Plant Control		
12.300	D	1,227,236	Basic and Applied Scientific Research		
12.300	I	2,832	Basic and Applied Scientific Research	422013	Texas A and M University
12.300	I	28,296	Basic and Applied Scientific Research	N00014-07-1-1010	University of Mississippi
12.431	D	1,753,151	Basic Scientific Research		

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12.431	I	-4,729	Basic Scientific Research	04-SC-ARO-1020	Duke University
12.431	I	109,955	Basic Scientific Research	Z859301	University of Maryland
12.630	D	113,479	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	141,886	Air Force Defense Research Sciences Program		
12.901	D	77,791	Mathematical Sciences Grants Program		
14.000	I	7,678	U.S. Department of Housing and Urban Development	agreement dated 1/1/2005	City of Greensboro
14.237	D	61,900	Historically Black Colleges and Universities Program		
14.520	D	148,873	Historically Black Colleges and Universities Program		
20	D	19,311	U.S. Department of Transportation		
20	I	-1,635	U.S. Department of Transportation	02-447398-NSTI-NCA&T-NC	South Carolina State University
20	I	11,763	U.S. Department of Transportation	99-NCA&T-E1 task order 1	University of Tennessee
20	I	-7,614	U.S. Department of Transportation	437-25-46	Iowa University
43	D	599,963	National Aeronautics and Space Administration		
43	I	27,676	National Aeronautics and Space Administration	Letter dated 9-23-03	National Action Council on Minorities in Engineering
43	I	30,001	National Aeronautics and Space Administration	P.O. # 2020-071707	2020 Company, LLC
43	I	-1,214	National Aeronautics and Space Administration	N/A	2021 Company, LLC
43	I	12,409	National Aeronautics and Space Administration	5H07563	Boeing Company
43	I	102,244	National Aeronautics and Space Administration	X07-7019-NCAT	National Institute of Aerospace
43	I	186,345	National Aeronautics and Space Administration	NCAT-03-01	National Institute of Aerospace
43	I	22,661	National Aeronautics and Space Administration	Letter dated 7/15/2006	United Negro College Fund
43	I	14,345	National Aeronautics and Space Administration	UF-EIES-0202006-NCAT	University of Florida
43	I	141,020	National Aeronautics and Space Administration	Z689201	University of Maryland
43	I	-26,623	National Aeronautics and Space Administration	NCAT-03-01	Virginia Polytechnic Institute and State University
43.001	I	4,985	Aerospace Education Services Program	Sub award #Z634017	University of Maryland
47	D	2,146,594	National Science Foundation		
47	I	109,362	National Science Foundation	3027-NCATS-NSF-0062	Pennsylvania State University
47	I	122,997	National Science Foundation	Subcontract no. 2	Hampton University
47	I	1,611	National Science Foundation	62205	Natl'l Ctr for Engineering and Technology Education
47	I	195,061	National Science Foundation	04-308; Grant Code: A6735	National Science Foundation
47	I	4,351	National Science Foundation	DMI - 0419218	Performance Polymer Solutions, Inc
47	I	62	National Science Foundation	N/A	Virginia Polytechnic Institute and State University
47	I	6,007	National Science Foundation	CR-19070-527756	Virginia Polytechnic Institute and State University
47.041	D	165,821	Engineering Grants		
47.041	I	74,812	Engineering Grants	01-061004	BlueRISC
47.041	I	50,877	Engineering Grants	F010310	University of Michigan
47.041	I	281,156	Engineering Grants	EEC-0540834	University of Minnesota

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47.041	I	32,725	Engineering Grants	UTA06-820	University of Texas at Austin
47.041	I	124,733	Engineering Grants	CR-19070-427756	Virginia Polytechnic Institute and State University
47.049	D	461,971	Mathematical and Physical Sciences		
47.049	I	722	Mathematical and Physical Sciences	45499-7678	Cornell University
47.050	D	74,589	Geosciences		
47.070	D	293,842	Computer and Information Science and Engineering		
47.074	D	2,303	Biological Sciences		
47.076	D	2,584,255	Education and Human Resources		
47.076	I	250	Education and Human Resources	agreement no.: RSC02014	National Science Foundation
47.076	I	23,520	Education and Human Resources	501-2396-01	Purdue University
47.076	I	90,214	Education and Human Resources	41447002	Utah State University
47.079	D	42,553	International Science and Engineering (OISE)		
66	D	210,469	Environmental Protection Agency		
77	D	26,069	Nuclear Regulatory Commission		
81	D	191,923	U.S. Department of Energy		
81	I	36,267	U.S. Department of Energy	633254-192522	Howard University
81	I	12,303	U.S. Department of Energy	STAC-agreement	National Association of State Energy Officials
81	I	1,381	U.S. Department of Energy	XCX-2-31214-01	National Renewable Energy Lab
81	I	16,616	U.S. Department of Energy	ACQ-4-33623-07	National Renewable Energy Lab
81	I	19,418	U.S. Department of Energy	SC10041	Prairie View A & M University
81	I	48,855	U.S. Department of Energy	07-731003-UTC-NCA&T-NC	South Carolina State University
81	I	348	U.S. Department of Energy	SURA-02-C0004	Southeastern Universities Research Association
81	I	30,797	U.S. Department of Energy	4000020229	UT Battelle LLC
81.089	D	133,250	Fossil Energy Research and Development		
84	D	986,471	U.S. Department of Education		
84	I	7,935	U.S. Department of Education	agreement dated 4/20/04	Nat'l Council for Accreditation of Teacher Education
84.007	D	676,040	Federal Supplemental Educational Opportunity Grants		
84.029	D	-354	Special Education - Personnel Development and Parent Training		
84.031	D	5,044,334	Higher Education-Institutional Aid		
84.033	D	372,463	Federal Work-Study Program		
84.038	D	2,205,984	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	290,601	TRIO-Student Support Services		
84.047	D	440,152	TRIO-Upward Bound		
84.063	D	13,352,773	Federal Pell Grant Program		
84.120	D	8,352	Minority Science and Engineering Improvement		
84.217	D	234,642	TRIO-McNair Post-Baccalaureate Achievement		



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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.268	D	45,591,480	Federal Direct Student Loans		
84.271	D	2,477	Faculty Development Fellowship		
84.315	D	218,594	Capacity Building for Traditionally Underserved Populations		
84.375	D	720,993	Academic Competitiveness Grants		
84.376	D	145,276	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93	D	165,468	U.S. Department of Health and Human Services		
93	I	144	U.S. Department of Health and Human Services	FCVP009-02	Central State University
93	I	33,131	U.S. Department of Health and Human Services	OSP-02-8300-2008-0041	Southern University A & M College
93.004	I	12,989	Cooperative Agreements to Improve the Health Status of Minority Populations	Agreement dated 111505	Forsyth Medical Center Foundation
93.134	I	1,056	Grants to Increase Organ Donations	11	National Kidney Foundation
93.194	I	8,917	Community Prevention Coalitions (Partnership)	#00011	National Kidney Foundation
93.242	I	16,260	Mental Health Research Grants	RR274-2658920947	University of Georgia
93.243	I	1,404	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	TI-17165	Morehouse College
93.262	D	18,257	Occupational Safety and Health Program		
93.273	D	19,006	Alcohol Research Programs		
93.359	D	38,307	Nurse Education, Practice and Retention Grants		
93.361	D	148,979	Nursing Research		
93.375	D	-14,768	Minority Biomedical Research Support		
93.389	D	912,191	National Center for Research Resources		
93.390	D	64,459	Academic Research Enhancement Award		
93.855	D	68,885	Allergy, Immunology and Transplantation Research		
93.859	I	14,208	Biomedical Research and Research Training	T36 GM008789	Carnegie Mellon University
93.864	D	-160	Population Research		
93.880	D	13	Minority Access to Research Careers		
93.925	D	-33,530	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
97.062	D	8,633	Scholars and Fellows, and Educational Programs		
98	D	951	United States Agency for International Development		
98	I	6,976	United States Agency for International Development	executed agreement 2/3/06	Organization Capacity Improvement Consultants
98	I	-2,565	United States Agency for International Development	RC710-013/409254	Education R & D Association of Georgia University
98	I	327,245	United States Agency for International Development	N19070A-4256632	Virginia Polytechnic Institute and State University
		<u>96,618,215</u>	Total — North Carolina Agricultural & Technical State University		

**North Carolina Central University**

10.069	D	5,202	Conservation Reserve Program		
12.420	I	17,164	Military Medical Research and Development	128327	Duke University

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12.420	D	136,593	Military Medical Research and Development		
12.431	D	246,472	Basic Scientific Research		
12.800	D	-20,579	Air Force Defense Research Sciences Program		
14.246	D	8,932	Community Development Block Grants/Brownfields Economic Development Initiative		
14.512	D	33,059	Community Development Work-Study Program		
14.520	D	-184	Historically Black Colleges and Universities Program		
16.541	D	58,692	Part E - Developing, Testing and Demonstrating Promising New Programs		
43.002	D	16,565	Technology Transfer		
45.024	D	223	Promotion of the Arts-Grants to Organizations and Individuals		
45.169	D	18,096	Promotion of the Humanities-Office of Digital Humanities		
45.313	D	202,802	Laura Bush 21st Century Librarian Program		
47.041	D	40,247	Engineering Grants		
47.049	D	41,341	Mathematical and Physical Sciences		
47.050	D	59,436	Geosciences		
47.074	D	83,388	Biological Sciences		
47.076	D	614,460	Education and Human Resources		
66.436	D	8,028	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
66.511	D	988,832	Office of Research and Development Consolidated Research/Training		
81.049	D	71,482	Office of Science Financial Assistance Program		
81.087	D	53,994	Renewable Energy Research and Development		
84.007	D	913,025	Federal Supplemental Educational Opportunity Grants		
84.031	D	5,955,680	Higher Education-Institutional Aid		
84.033	D	936,351	Federal Work-Study Program		
84.038	D	6,483,411	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	12,102,123	Federal Pell Grant Program		
84.215	D	1,579	Fund for the Improvement of Education		
84.268	D	63,791,522	Federal Direct Student Loans		
84.325	D	299,598	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.350	D	242,042	Transition to Teaching		
84.375	D	581,741	Academic Competitiveness Grants		
84.376	D	84,000	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.009	D	187,313	Compassion Capital Fund		
93.178	D	17,856	Nursing Workforce Diversity		
93.243	I	135	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	TI-17165	Morehouse School of Medicine

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93.279	D	451,821	Drug Abuse and Addiction Research Programs		
93.307	D	859,631	Minority Health and Health Disparities Research		
93.361	D	48,545	Nursing Research		
93.364	D	29,454	Nursing Student Loans		
93.393	I	2,622	Cancer Cause and Prevention Research	22402-98012664	Univ. of Texas MDACC
93.393	D	246,428	Cancer Cause and Prevention Research		
93.396	D	134,551	Cancer Biology Research		
93.399	D	48,696	Cancer Control		
93.822	D	5,796	Health Careers Opportunity Program		
93.837	D	553,569	Heart and Vascular Diseases Research		
93.847	D	123,778	Diabetes, Endocrinology and Metabolism Research		
93.853	D	116,948	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	93,412	Allergy, Immunology and Transplantation Research		
93.859	I	33,378	Biomedical Research and Research Training	1090125-170457	Carnegie Melton Univ.
93.859	D	664,576	Biomedical Research and Research Training		
93.865	D	6,136	Child Health and Human Development Extramural Research		
93.879	D	42,528	Medical Library Assistance		
93.925	D	235,409	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.928	D	62,430	Special Projects of National Significance		
93.940	D	11,440	HIV Prevention Activities-Health Department Based		
98.001	I	-1,385	USAID Foreign Assistance for Programs Overseas	0348-0004	UNCF Special Programs
		<u>98,050,384</u>	Total — North Carolina Central University		

**N. C. School of Science and Mathematics**

84.215	D	316,119	Fund for the Improvement of Education
		<u>316,119</u>	Total — N. C. School of Science and Mathematics

**North Carolina School of the Arts**

84.007	D	53,202	Federal Supplemental Educational Opportunity Grants
84.032	D	56,815	Federal Family Education Loans
84.033	D	41,391	Federal Work-Study Program
84.038	D	505,160	Federal Perkins Loan Program-Federal Capital Contributions
84.063	D	602,670	Federal Pell Grant Program
84.268	D	5,048,729	Federal Direct Student Loans
84.375	D	41,850	Academic Competitiveness Grants
		<u>6,349,817</u>	Total — North Carolina School of the Arts

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<b><u>North Carolina State University</u></b>					
10	D	4,412,072	U.S. Department of Agriculture		
10	I	8,000	U.S. Department of Agriculture	N/A	NCAT
10	I	6,003	U.S. Department of Agriculture	2008-1871	Government of Camero
10	I	33,905	U.S. Department of Agriculture	412-30-40	Iowa State Univ
10	I	2,944	U.S. Department of Agriculture	330544-080300-06	Mississippi State
10	I	10,000	U.S. Department of Agriculture	N/A	National Honey Board
10	I	58,797	U.S. Department of Agriculture	8000001033-2	Purdue University
10	I	58,839	U.S. Department of Agriculture	8000001033-3	Purdue University
10	I	84,209	U.S. Department of Agriculture	8000008717-1	Purdue University
10	I	-18	U.S. Department of Agriculture	6015-0000000261	Univ of Florida
10	I	3,338	U.S. Department of Agriculture	6015-0000000447	Univ of Florida
10	I	329	U.S. Department of Agriculture	6015-0000000448	Univ of Florida
10	I	153	U.S. Department of Agriculture	6015-0000000477	Univ of Florida
10	I	-71	U.S. Department of Agriculture	6015-0000000497	Univ of Florida
10	I	2,662	U.S. Department of Agriculture	6015-0000000498	Univ of Florida
10	I	52,213	U.S. Department of Agriculture	RD309-097/3504648	Univ of Georgia
10.001	D	922,769	Agricultural Research-Basic and Applied Research		
10.001	I	-6,315	Agricultural Research-Basic and Applied Research	61-4666A	Michigan State Univ.
10.001	I	11,537	Agricultural Research-Basic and Applied Research	V211654	Univ of Wisconsin
10.025	D	446,992	Plant and Animal Disease, Pest Control, and Animal Care		
10.168	D	15,415	Farmers' Market Promotion Program		
10.200	D	1,298,212	Grants for Agricultural Research, Special Research Grants		
10.200	I	18,678	Grants for Agricultural Research, Special Research Grants	1015-7559-207-2004	Clemson University
10.200	I	2,110	Grants for Agricultural Research, Special Research Grants	46747-7588	Cornell University
10.200	I	18,030	Grants for Agricultural Research, Special Research Grants	51401-8272	Cornell University
10.200	I	11,163	Grants for Agricultural Research, Special Research Grants	N/A	SC Dept Natural Reso
10.200	I	26,533	Grants for Agricultural Research, Special Research Grants	N/A	Univ of Arkansas
10.200	I	13,705	Grants for Agricultural Research, Special Research Grants	6015-0000000684	Univ of Florida
10.200	I	6,817	Grants for Agricultural Research, Special Research Grants	6015-0000000685	Univ of Florida
10.200	I	15,191	Grants for Agricultural Research, Special Research Grants	6015-0000000703	Univ of Florida
10.200	I	2,124	Grants for Agricultural Research, Special Research Grants	6015-0000000724	Univ of Florida
10.200	I	2,934	Grants for Agricultural Research, Special Research Grants	6025-0000000780	Univ of Florida
10.200	I	18,051	Grants for Agricultural Research, Special Research Grants	UF IFAS 00062505	Univ of Florida
10.200	I	68,632	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00062584	Univ of Florida
10.200	I	67,413	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00068761	Univ of Florida
10.200	I	10,339	Grants for Agricultural Research, Special Research Grants	2003-1035-02	Univ of Georgia
10.200	I	39,502	Grants for Agricultural Research, Special Research Grants	RD309-049/6582527	Univ of Georgia
10.200	I	49,965	Grants for Agricultural Research, Special Research Grants	RD309-055/7877217	Univ of Georgia

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10.200	I	396	Grants for Agricultural Research, Special Research Grants	RD309-055/9820117	Univ of Georgia
10.200	I	3,009	Grants for Agricultural Research, Special Research Grants	RD309-061/3504428	Univ of Georgia
10.200	I	82,578	Grants for Agricultural Research, Special Research Grants	RD309-061/8922627	Univ of Georgia
10.200	I	67,198	Grants for Agricultural Research, Special Research Grants	RD309-061/9039957	Univ of Georgia
10.200	I	5,000	Grants for Agricultural Research, Special Research Grants	RD309-061/9821287	Univ of Georgia
10.200	I	4,348	Grants for Agricultural Research, Special Research Grants	RD309-061/9822597	Univ of Georgia
10.200	I	4,362	Grants for Agricultural Research, Special Research Grants	RD309-067/3500938	Univ of Georgia
10.200	I	2,395	Grants for Agricultural Research, Special Research Grants	RD309-067/3500988	Univ of Georgia
10.200	I	16,918	Grants for Agricultural Research, Special Research Grants	RD309-067/3501828	Univ of Georgia
10.200	I	2,915	Grants for Agricultural Research, Special Research Grants	RD309-067/3840008	Univ of Georgia
10.200	I	14,022	Grants for Agricultural Research, Special Research Grants	RD309-067/9821727	Univ of Georgia
10.200	I	50,738	Grants for Agricultural Research, Special Research Grants	RD309-067/9822887	Univ of Georgia
10.200	I	1,491	Grants for Agricultural Research, Special Research Grants	UM-S622	Univ of Maine
10.200	I	6,525	Grants for Agricultural Research, Special Research Grants	CR-19071-428201	VA. Polytech. Inst.
10.200	I	7,200	Grants for Agricultural Research, Special Research Grants	CR-19071-428336	VA. Polytech. Inst.
10.200	I	1,040	Grants for Agricultural Research, Special Research Grants	CR-19071-428338	VA. Polytech. Inst.
10.202	D	972,101	Cooperative Forestry Research		
10.203	D	7,509,666	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.206	D	8,127,005	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	10,326	Grants for Agricultural Research-Competitive Research Grants	927-7558-207-20046	Clemson University
10.206	I	14,146	Grants for Agricultural Research-Competitive Research Grants	G-1494-1	Colorado State Univ.
10.206	I	51,803	Grants for Agricultural Research-Competitive Research Grants	416-41-63	Iowa State Univ.
10.206	I	29,648	Grants for Agricultural Research-Competitive Research Grants	JCVI-07-009	J. Craig Venter Inst
10.206	I	7,920	Grants for Agricultural Research-Competitive Research Grants	5710002126	Mass. Inst. of Tech.
10.206	I	45,633	Grants for Agricultural Research-Competitive Research Grants	RF01092664 60011	Ohio State Univ.
10.206	I	29,072	Grants for Agricultural Research-Competitive Research Grants	2902-NCSU-USDA-539	Pennsylvania State U
10.206	I	75,699	Grants for Agricultural Research-Competitive Research Grants	Y452467	Univ of Arizona
10.206	I	12,571	Grants for Agricultural Research-Competitive Research Grants	014301-01	Univ of Cal - Davis
10.206	I	9,947	Grants for Agricultural Research-Competitive Research Grants	II RA014534-01	Univ of Cal - Davis
10.206	I	24,551	Grants for Agricultural Research-Competitive Research Grants	SUB07-000752-05	Univ of Cal - Davis
10.206	I	56,245	Grants for Agricultural Research-Competitive Research Grants	2005-06543-01	Univ of Illinois
10.206	I	30,279	Grants for Agricultural Research-Competitive Research Grants	O6706392283	Univ of Minnesota
10.206	I	1,017	Grants for Agricultural Research-Competitive Research Grants	CR-19071-428157	VA. Polytech. Inst.
10.207	D	207,541	Animal Health and Disease Research		
10.210	D	190,070	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.212	I	9,980	Small Business Innovation Research	2007-0916	Embrex, Inc.
10.212	I	8,856	Small Business Innovation Research	NCSU 1	Phytomyco Research C
10.215	I	4,362	Sustainable Agriculture Research and Education	RD309-097/3841708	Univ of Georgia

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10.217	D	170,027	Higher Education Challenge Grants		
10.217	I	704	Higher Education Challenge Grants	416-43-24 A	Iowa State Univ.
10.219	D	172,825	Biotechnology Risk Assessment Research		
10.250	D	41,377	Agricultural and Rural Economic Research		
10.302	D	-134	Initiative for Future Agriculture and Food Systems		
10.303	D	2,641,763	Integrated Programs		
10.303	I	33,940	Integrated Programs	955-7557-207-20049	Clemson University
10.303	I	4,488	Integrated Programs	44387-7362	Cornell University
10.303	I	956	Integrated Programs	48228-7941	Cornell University
10.303	I	47,294	Integrated Programs	61-4152A	Michigan State Univ.
10.303	I	13,779	Integrated Programs	012000-322287-02	Mississippi State
10.303	I	2,958	Integrated Programs	60011419 PO: RF01	Ohio State Univ.
10.303	I	39,300	Integrated Programs	RF00972641	Ohio State Univ.
10.303	I	60,756	Integrated Programs	RF00972641 74591	Ohio State Univ.
10.303	I	111,194	Integrated Programs	450005	Texas A & M Univ.
10.303	I	7,773	Integrated Programs	TCE 450032	Texas A & M Univ.
10.303	I	21,214	Integrated Programs	RC299-338/8920807	Univ of Georgia
10.303	I	1,681	Integrated Programs	RR188-221/3504798	Univ of Georgia
10.303	I	1,249	Integrated Programs	Z - 5060101	Univ of Maryland
10.303	I	924	Integrated Programs	25-6321-0113-002	Univ of Nebraska
10.304	I	3,144	Homeland Security-Agricultural	SC02062150-1-10	Univ of Florida
10.304	I	26,271	Homeland Security-Agricultural	UF IFAS 00069562	Univ of Florida
10.305	D	75,741	International Science and Education Grants		
10.352	I	1,574	Value-Added Producer Grants	412-30-42	Iowa State Univ.
10.352	I	18,793	Value-Added Producer Grants	412-30-54	Iowa State Univ.
10.456	D	42,459	Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)		
10.500	D	17,035,217	Cooperative Extension Service		
10.500	I	13,537	Cooperative Extension Service	2004-1363-03	Kansas State University
10.500	I	-7,063	Cooperative Extension Service	S04062	Kansas State University
10.500	I	29,157	Cooperative Extension Service	S06024	Kansas State University
10.500	I	32,332	Cooperative Extension Service	S07043	Kansas State University
10.500	I	47,214	Cooperative Extension Service	S08046	Kansas State University
10.500	I	3,236	Cooperative Extension Service	S08062	Kansas State University
10.500	I	73,733	Cooperative Extension Service	S08105	Kansas State University
10.500	I	23,871	Cooperative Extension Service	TCE 422009	Texas A & M Univ.
10.500	I	-749	Cooperative Extension Service	TCE 622050	Texas A & M Univ.
10.500	I	6,812	Cooperative Extension Service	TCE 622118	Texas A & M Univ.

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10.500	I	393	Cooperative Extension Service	TCE 622145	Texas A & M Univ.
10.500	I	19,302	Cooperative Extension Service	TCE 622176	Texas A & M Univ.
10.500	I	-1,035	Cooperative Extension Service	RE670-054/6330237	Univ of Georgia
10.500	I	27,053	Cooperative Extension Service	RE675-112/9039507	Univ of Georgia
10.500	I	3,446	Cooperative Extension Service	RE675-114/3500038	Univ of Georgia
10.500	I	17,933	Cooperative Extension Service	RE675-114/3505118	Univ of Georgia
10.500	I	11,911	Cooperative Extension Service	RE675-149/3504668	Univ of Georgia
10.500	I	2,101	Cooperative Extension Service	3046768200-04-344	Univ of Kentucky
10.500	I	1,526	Cooperative Extension Service	Q4299055601	Univ of Minnesota
10.500	I	26,108	Cooperative Extension Service	25-6365-0020-121	Univ of Nebraska
10.500	I	377,133	Cooperative Extension Service	25-6365-0023-005	Univ of Nebraska
10.500	I	506,706	Cooperative Extension Service	26-6365-0001-401	Univ of Nebraska
10.652	D	352,356	Forestry Research		
10.652	I	8,753	Forestry Research	N/A	NCASI
10.664	D	90,437	Cooperative Forestry Assistance		
10.673	D	-1,168	Wood In Transportation Program		
10.674	D	95,554	Forest Products Lab: Technology Marketing Unit (TMU)		
10.680	D	18,167	Forest Health Protection		
10.912	D	360,276	Environmental Quality Incentives Program		
10.960	D	45,335	Technical Agricultural Assistance		
10.961	D	5,797	Scientific Cooperation and Research		
10.962	D	20,409	Cochran Fellowship Program-International Training-Foreign Participant		
11	D	119,547	U.S. Department of Commerce		
11	I	24,353	U.S. Department of Commerce	N-20-8Z1-S136	GA. Inst. of Tech.
11	I	21,485	U.S. Department of Commerce	N-20-8Z1-S146	GA. Inst. of Tech.
11	I	18,303	U.S. Department of Commerce	25-6331-0134-006	Univ of Nebraska
11.113	D	358,530	ITA Special Projects		
11.113	I	-1,230	ITA Special Projects	ADMIN	Clemson University
11.113	I	-66	ITA Special Projects	C02-PH03	Clemson University
11.113	I	513	ITA Special Projects	C04-NS07 YR1	Clemson University
11.113	I	2,138	ITA Special Projects	C04-NS11 YR1	Clemson University
11.113	I	-1,329	ITA Special Projects	F03-043004	Clemson University
11.113	I	-68,486	ITA Special Projects	F04-NS26	Clemson University
11.113	I	180	ITA Special Projects	F04-NS26 YR1	Clemson University
11.113	I	123	ITA Special Projects	M02-NS01	Clemson University
11.113	I	-11	ITA Special Projects	NTC Subagreement/10	Clemson University
11.113	I	201	ITA Special Projects	Year 1 - 02-07400	Clemson University
11.113	I	4,033	ITA Special Projects	NTC Grant ITA-08-0	NTC-Clemson
11.307	D	118,851	Economic Adjustment Assistance		

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11.417	D	2,298,871	Sea Grant Support		
11.417	I	15,385	Sea Grant Support	RR746-024/3505658	Univ of Georgia
11.428	I	54,439	Intergovernmental Climate - Program (NESDIS)	Z759501	Univ of Maryland
11.439	D	13,484	Marine Mammal Data Program		
11.440	D	68,281	Environmental Sciences, Applications, Data, and Education		
11.455	I	9,000	Cooperative Science and Education Program	3054	Rutgers University
11.455	I	22,285	Cooperative Science and Education Program	3277	Rutgers University
11.457	I	39,238	Chesapeake Bay Studies	SC03-27565D	Univ of Maryland
11.457	I	4,906	Chesapeake Bay Studies	SC035-27565D	Univ of Maryland
11.457	I	18,233	Chesapeake Bay Studies	SC035-27576D	Univ of Maryland
11.457	I	301	Chesapeake Bay Studies	SC03527583D	Univ of Maryland
11.460	I	669,397	Special Oceanic and Atmospheric Projects	03-741/22146J	Univ of S. Carolina
11.468	D	91,195	Applied Meteorological Research		
11.473	I	40,290	Coastal Services Center	UF-EIES-0704029-NC	Univ of Florida
11.478	D	6,091	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
11.478	I	49,844	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	A100517 / 24024502	Woods Hole Oceanographic Institute
11.609	D	16,527	Measurement and Engineering Research and Standards		
11.611	D	2,205,861	Manufacturing Extension Partnership		
12	D	2,977,240	U.S. Department of Defense		
12	I	5,077	U.S. Department of Defense	07-71, 07-72	Acad. of Appl'd Sci.
12	I	1,454	U.S. Department of Defense	08-25, 08-26	Acad. of Appl'd Sci.
12	I	-617	U.S. Department of Defense	FY-04-001	Geomet Technologies
12	I	-12	U.S. Department of Defense	06-NCST-001	3 Phoenix, Inc.
12	I	96,297	U.S. Department of Defense	ABNDTRA-0507-03	Advanced Bionutrition
12	I	21,449	U.S. Department of Defense	2007-1556	Ambalux Corporation
12	I	-1,337	U.S. Department of Defense	2005-1941	AP Solutions, Inc.
12	I	77,671	U.S. Department of Defense	2007-0909	Apjet, Inc.
12	I	188,909	U.S. Department of Defense	S-29000.39	Appl'd Res. Assoc. I
12	I	234,813	U.S. Department of Defense	206168	BAE Systems
12	I	-220	U.S. Department of Defense	206005	Battelle Mem. Insti.
12	I	-2,960	U.S. Department of Defense	3000936	Bechtel Bettis, Inc.
12	I	15,353	U.S. Department of Defense	132G106096-C	Boise State Universi
12	I	112,233	U.S. Department of Defense	N/A	Boulder Nonlinear Systems, Inc
12	I	4,718	U.S. Department of Defense	CAS SC381-07	CAS, Inc.
12	I	44,631	U.S. Department of Defense	765	CFD Research Corp
12	I	5,030	U.S. Department of Defense	826	CFD Research Corp
12	I	2	U.S. Department of Defense	907308	CH2M Hill
12	I	5,542	U.S. Department of Defense	48767	Creare, Incorporated
12	I	44,450	U.S. Department of Defense	05-002	Cree Research, Inc.



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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	24,408	U.S. Department of Defense	06-004	Cree Research, Inc.
12	I	19,143	U.S. Department of Defense	08-001	Cree Research, Inc.
12	I	2,249	U.S. Department of Defense	2007-1159	Crystal IS, Inc.
12	I	44,264	U.S. Department of Defense	05C0165	Etrema Products, Inc
12	I	53,079	U.S. Department of Defense	2007-0247	Firebird Advanced
12	I	42,732	U.S. Department of Defense	2006-0733	Flexsys, Inc.
12	I	-23,219	U.S. Department of Defense	B-12-M06-S6	GA. Inst. of Tech..
12	I	240,135	U.S. Department of Defense	R7776-S1	GA. Inst. of Tech..
12	I	25,112	U.S. Department of Defense	200-10-14U36201	General Electric Company
12	I	-1,049	U.S. Department of Defense	700151404	General Electric Company
12	I	338,624	U.S. Department of Defense	2007-1115	Hanesbrands, Inc.
12	I	85,061	U.S. Department of Defense	0000153438	Henry M. Jackson Foundation
12	I	12,591	U.S. Department of Defense	1196-1S1	Infoscitex Corporation
12	I	246,666	U.S. Department of Defense	N/A	Int'l Technology Ctr.
12	I	119,783	U.S. Department of Defense	23898	Irvine Sensors Corp
12	I	42,401	U.S. Department of Defense	24074	Irvine Sensors Corp
12	I	9,092	U.S. Department of Defense	2007-0357	Knowledge Systems
12	I	-24,743	U.S. Department of Defense	2005-0538	Kyma Technologies, I
12	I	36,854	U.S. Department of Defense	2008-0362	Kyma Technologies, I
12	I	40,367	U.S. Department of Defense	2008-1078	Kyma Technologies, I
12	I	68,910	U.S. Department of Defense	NR-0020	Nekton Research, LLC
12	I	15,471	U.S. Department of Defense	Q01166	New Mexico State Univ
12	I	-317	U.S. Department of Defense	2006-1712	Nitronex Corporation
12	I	7,173	U.S. Department of Defense	75846ORS5S	Northrop Grumman
12	I	-349	U.S. Department of Defense	NWRA-06-S-093	NWRA
12	I	45,659	U.S. Department of Defense	NWRA-07-S-102	NWRA
12	I	-138	U.S. Department of Defense	0062	Optical Research Assoc
12	I	441,528	U.S. Department of Defense	EP51257	Parametric Tech. Corp.
12	I	4,352	U.S. Department of Defense	N/A	Renaissance Computing
12	I	63,396	U.S. Department of Defense	2-321-0210294	RTI International
12	I	64,959	U.S. Department of Defense	718-21241	SVT Associates
12	I	65,148	U.S. Department of Defense	S00000199	Univ of Cal-Riverside
12	I	127,797	U.S. Department of Defense	C00005071-5	Univ of Missouri
12	I	50,829	U.S. Department of Defense	GG10800-125437	Univ of Virginia
12	I	428,864	U.S. Department of Defense	17529-S2	Vanderbilt University
12	I	1,295	U.S. Department of Defense	05-326-NCSU	West Virginia Univ.
12	I	1,765	U.S. Department of Defense	N/A	Zellcomp, Inc.
12	I	105,865	U.S. Department of Defense	S-000269	Univ of Cal-Riverside
12.002	D	378,318	Procurement Technical Assistance For Business Firms		

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12.300	D	1,690,053	Basic and Applied Scientific Research		
12.300	I	35,550	Basic and Applied Scientific Research	B-01-6A6-G3	GA. Inst. of Tech.
12.300	I	49,572	Basic and Applied Scientific Research	E-21-6-RU-G9	GA. Inst. of Tech.
12.300	I	102,218	Basic and Applied Scientific Research	3030	Rutgers University
12.300	I	82,964	Basic and Applied Scientific Research	KK5151	Univ of Cal-Santa Barbara
12.300	I	33,294	Basic and Applied Scientific Research	S0149517	Univ of Cal-Santa Barbara
12.300	I	53,207	Basic and Applied Scientific Research	R9106000111	Univ of Minnesota
12.351	D	51,131	Basic Scientific Research - Combating Weapons of Mass Destruction		
12.420	D	7,340	Military Medical Research and Development		
12.431	D	3,120,104	Basic Scientific Research		
12.431	I	-153	Basic Scientific Research	318-7034-201200222	Clemson University
12.431	I	46,089	Basic Scientific Research	04-SC-ARO-1076	Duke University
12.431	I	55,399	Basic Scientific Research	N/A	L.C. Pegasus Corp.
12.431	I	31,546	Basic Scientific Research	55-000862	SRI International
12.431	I	50,213	Basic Scientific Research	353-1638 S01	Syracuse University
12.431	I	157,202	Basic Scientific Research	C00006389-1	Univ of Missouri
12.431	I	73,473	Basic Scientific Research	GG10829-126150	Univ of Virginia
12.630	D	134,124	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	96,396	Basic, Applied, and Advanced Research in Science and Engineering	06-SC-AFOSR-1018	Duke University
12.800	D	2,685,444	Air Force Defense Research Sciences Program		
12.800	I	111,657	Air Force Defense Research Sciences Program	UF-EIES-0602037-NC	Univ of Florida
12.800	I	115,593	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.901	D	227,782	Mathematical Sciences Grants Program		
12.910	D	140,410	Research and Technology Development		
12.910	I	-14,538	Research and Technology Development	531-0226-1	Purdue University
12.910	I	140,922	Research and Technology Development	10270482	Univ of Cal-San Diego
12.910	I	110,533	Research and Technology Development	UF07127 / 00068318	Univ of Florida
14	I	5,708	U.S. Department of Housing and Urban Development	2005-0337	Lumbee Tribe of NC
14.516	D	8,124	Doctoral Dissertation Research Grants		
15	D	416,743	U.S. Department of the Interior		
15	I	12,351	U.S. Department of the Interior	640 (2005)	East. Band of Cherokee
15	I	41,612	U.S. Department of the Interior	TCR NO: 640 FY08	East. Band of Cherokee
15	I	-6	U.S. Department of the Interior	2007-9986	VA. Dept of Game
15.225	D	17,402	Recreation Resource Management		
15.605	I	52,209	Sport Fish Restoration Program	2008-001322	Puerto Rico Dept. Natural Resources
15.605	I	9,394	Sport Fish Restoration Program	133-05-000768	Puerto Rico Dept. Natural Resources
15.611	I	6,070	Wildlife Restoration	133-06-000916	Puerto Rico Dept. Natural Resources
15.615	D	16,847	Cooperative Endangered Species Conservation Fund		
15.628	D	2,668	Multi-State Conservation Grant Program		

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15.634	I	27,435	State Wildlife Grants	0077053073	SC Dept Natural Resources
15.805	D	56,117	Assistance to State Water Resources Research Institutes		
15.808	D	429,367	U.S. Geological Survey- Research and Data Collection		
15.812	D	869,594	Cooperative Research Units Program		
16	D	28,842	U.S. Department of Justice		
16	I	125,524	U.S. Department of Justice	0209237 Girls Stud	RTI International
16.560	D	39,297	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.589	I	4,853	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Grant Program	2005-10	NCJFCJ
17	D	33,544	U.S. Department of Labor		
20	D	682,741	U.S. Department of Transportation		
20	I	22,359	U.S. Department of Transportation	881.101.1	Perform Tech, Inc.
20	I	1,501	U.S. Department of Transportation	0620-06-1622	Triangle Trans. Auth
20	I	10,582	U.S. Department of Transportation	06-050384-01	Univ of South Alabama
20	I	7,468	U.S. Department of Transportation	2007-1799	CVSA
20	I	653	U.S. Department of Transportation	2007-0197	Mulkey, Inc.
20	I	211,709	U.S. Department of Transportation	HR 03-78A	Nat'l Acad. of Sci.
20	I	41,666	U.S. Department of Transportation	TASK ORD#10-FHWA L	Nichols Consulting
20	I	7,349	U.S. Department of Transportation	07-NCSU-E1	Univ of Tennessee
20	I	19,862	U.S. Department of Transportation	07-NCSU-S3	Univ of Tennessee
20	I	30,706	U.S. Department of Transportation	Alt Intrst Trmnt	Vanasse Hangen Brust
20.200	D	13,946	Highway Research and Development Program		
20.205	D	175,189	Highway Planning and Construction		
20.205	I	18,760	Highway Planning and Construction	S070070	Texas A & M Research
20.507	I	117,923	Federal Transit-Formula Grants	07-025	Triangle Trans. Authority
20.701	D	2,570	University Transportation Centers Program		
20.701	I	46,896	University Transportation Centers Program	RES-05-001	Alaska DOT
20.701	I	86,076	University Transportation Centers Program	99-NCSU-E1	Univ of Tennessee
20.761	I	35,121	Biobased Transportation Research	101568	Univ of Tennessee
20.761	I	33,991	Biobased Transportation Research	101571	Univ of Tennessee
20.761	I	3,771	Biobased Transportation Research	102406	Univ of Tennessee
42	D	222,780	Library of Congress		
43	D	1,760,926	National Aeronautics and Space Administration		
43	I	72,584	National Aeronautics and Space Administration	G06-7061A	Smithsonian Astrophysical Observatory
43	I	5,674	National Aeronautics and Space Administration	HST-ED-90311.01-A	Space Telescope Sci.
43	I	8,500	National Aeronautics and Space Administration	N/A	United Negro College
43	I	29,995	National Aeronautics and Space Administration	0448-1377	Aptima, Inc.
43	I	615	National Aeronautics and Space Administration	1264893	California Inst.
43	I	7,381	National Aeronautics and Space Administration	1276736	California Inst.
43	I	112	National Aeronautics and Space Administration	1276758	California Inst.

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43	I	14,208	National Aeronautics and Space Administration	1288057	California Inst.
43	I	27,395	National Aeronautics and Space Administration	1294541	California Inst.
43	I	4,414	National Aeronautics and Space Administration	CSGF 002-034-03	California Space Grant
43	I	-1,030	National Aeronautics and Space Administration	04-002	Hampton University
43	I	88,841	National Aeronautics and Space Administration	2006-1249	Kalscott Engineering
43	I	-3,136	National Aeronautics and Space Administration	642731	Michigan State Univ.
43	I	56,653	National Aeronautics and Space Administration	2005-0372-02	Nat'l Inst. of Aeros
43	I	80,673	National Aeronautics and Space Administration	NCSU-03-01-2598-NC	Nat'l Inst. of Aeros
43	I	108,511	National Aeronautics and Space Administration	NCSU-03-01-3520	Nat'l Inst. of Aeros
43	I	-12	National Aeronautics and Space Administration	NCSU-03-01-4815-NC	Nat'l Inst. of Aeros
43	I	12,621	National Aeronautics and Space Administration	NCSU-03-01-4825-NC	Nat'l Inst. of Aeros
43	I	13,681	National Aeronautics and Space Administration	NCSU-03-01-4827-NC	Nat'l Inst. of Aeros
43	I	7,344	National Aeronautics and Space Administration	NCSU-03-01-4832-NC	Nat'l Inst. of Aeros
43	I	39,376	National Aeronautics and Space Administration	NCSU-03-01-4837-NC	Nat'l Inst. of Aeros
43	I	43,421	National Aeronautics and Space Administration	NCSU-03-01-4838-NC	Nat'l Inst. of Aeros
43	I	40,008	National Aeronautics and Space Administration	NCSU-03-01-4844-NC	Nat'l Inst. of Aeros
43	I	32,212	National Aeronautics and Space Administration	NCSU-03-01-4848-NC	Nat'l Inst. of Aeros
43	I	57,773	National Aeronautics and Space Administration	NCSU-03-01-4856-NC	Nat'l Inst. of Aeros
43	I	41,959	National Aeronautics and Space Administration	NCSU-05-JPL	Nat'l Inst. of Aeros
43	I	48,222	National Aeronautics and Space Administration	T05-6000-6024-NC	Nat'l Inst. of Aeros
43	I	3,391	National Aeronautics and Space Administration	T05-6000-6113-NC	Nat'l Inst. of Aeros
43	I	50,043	National Aeronautics and Space Administration	X06-9016-NC	Nat'l Inst. of Aeros
43	I	28,294	National Aeronautics and Space Administration	GO6-7059X	Smithsonian Astrophysical Observatory
43	I	2,573	National Aeronautics and Space Administration	115326	Smithsonian Astrophysical Observatory
43	I	-7,609	National Aeronautics and Space Administration	GO5-6051A	Smithsonian Astrophysical Observatory
43	I	3,674	National Aeronautics and Space Administration	GO5-6053A	Smithsonian Astrophysical Observatory
43	I	10,102	National Aeronautics and Space Administration	UCF01-0000148240	Univ of Central Florida
43	I	12,231	National Aeronautics and Space Administration	1996-1305-04	Univ of Hawaii
43	I	752	National Aeronautics and Space Administration	177298	Univ of Washington
43	I	-8,491	National Aeronautics and Space Administration	07605-003-052	USRA
43	I	27,913	National Aeronautics and Space Administration	UF-EIES-0702038-NC	Univ of Florida
43.001	D	257,634	Aerospace Education Services Program		
43.001	I	3,102	Aerospace Education Services Program	1265236	California Inst. of
43.001	I	20,197	Aerospace Education Services Program	NCSU-03-01-2536-NC	Nat'l Inst. of Aeros
43.001	I	280,386	Aerospace Education Services Program	NCSU-03-01-3520-NC	Nat'l Inst. of Aeros
43.001	I	18,333	Aerospace Education Services Program	NCSU-03-01-4806-NC	Nat'l Inst. of Aeros
43.001	I	15,593	Aerospace Education Services Program	0000003524	Univ of Maryland
45.024	D	5,813	Promotion of the Arts-Grants to Organizations and Individuals		
45.161	D	68,363	Promotion of the Humanities-Research		

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45.163	D	28,832	Promotion of the Humanities-Professional Development		
45.169	D	16,282	Promotion of the Humanities-Office of Digital Humanities		
47	D	27,613	National Science Foundation		
47	I	2,951	National Science Foundation	N/A	Puget Sound Center
47	I	1,177	National Science Foundation	C304	South Carolina Sea Grant Consortium
47	I	28,376	National Science Foundation	N/A	Assoc. for Inst. Res
47	I	-3	National Science Foundation	C101	South Carolina Sea Grant Consortium
47	I	11,135	National Science Foundation	C201	South Carolina Sea Grant Consortium
47	I	28,741	National Science Foundation	C301	South Carolina Sea Grant Consortium
47	I	163,984	National Science Foundation	S08-40265	Univ Corp Atmos Res
47	I	67,052	National Science Foundation	2007-0911	Valencell Inc.
47	I	5,084	National Science Foundation	26-0299058-01/0634	Valparaiso University
47.041	D	4,750,962	Engineering Grants		
47.041	I	18,123	Engineering Grants	N/A	3F, LLC
47.041	I	88,972	Engineering Grants	2004-0272	Barr-Mullin, Inc.
47.041	I	1,987	Engineering Grants	2007-1119	Firebird Advanced
47.041	I	61,233	Engineering Grants	5710001766	Mass. Inst. of Tech.
47.041	I	-70	Engineering Grants	N/A	Orobridge, Inc.
47.041	I	101,916	Engineering Grants	2006-1305	SISU Chemical, LLC
47.041	I	48,628	Engineering Grants	8306	Univ of Delaware
47.041	I	67,739	Engineering Grants	H31506	Univ of Southern California
47.049	D	5,968,398	Mathematical and Physical Sciences		
47.049	I	366,021	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University
47.049	I	2,485	Mathematical and Physical Sciences	GA10153-121489	Univ of Virginia
47.050	D	1,259,158	Geosciences		
47.050	I	30,300	Geosciences	202601552-02	Florida International
47.070	D	3,671,229	Computer and Information Science and Engineering		
47.070	I	-36,337	Computer and Information Science and Engineering	04-SC-NSF-1034	Duke University
47.070	I	42,510	Computer and Information Science and Engineering	0830 310 A644 1488	Northwestern Univ.
47.070	I	14,425	Computer and Information Science and Engineering	501-1409-1	Purdue University
47.070	I	-18,080	Computer and Information Science and Engineering	UF-EIES-0305006NCS	Univ of Florida
47.074	D	6,211,465	Biological Sciences		
47.074	I	-3,019	Biological Sciences	G-3194-1-Recreated	Colorado State Univ.
47.074	I	12,076	Biological Sciences	51200-8396	Cornell University
47.074	I	210,323	Biological Sciences	05-SC-NSF-1041	Duke University
47.074	I	12,925	Biological Sciences	420-40-29	Iowa State Univ.
47.074	I	52,491	Biological Sciences	5710001924	Mass. Inst. of Tech.
47.074	I	117,703	Biological Sciences	II-RR 014195-NCST	Univ of Cal - Davis
47.074	I	68,838	Biological Sciences	S-000208	Univ of Cal-Riverside

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47.074	I	14,513	Biological Sciences	FRS #524639 PSA #6	Univ of Connecticut
47.074	I	-2,682	Biological Sciences	T4146359201	Univ of Minnesota
47.074	I	149,132	Biological Sciences	646G203	Univ of Wisconsin
47.074	I	3,500	Biological Sciences	II-RR 014195-NCST	University of California
47.074	I	109,040	Biological Sciences	19071-477392	VA. Polytech. Inst.
47.074	I	3,197	Biological Sciences	CR-19071-477208	VA. Polytech. Inst.
47.075	D	256,573	Social, Behavioral, and Economic Sciences		
47.075	I	9,616	Social, Behavioral, and Economic Sciences	05-599	Arizona State Univ.
47.075	I	132,866	Social, Behavioral, and Economic Sciences	07-823	Arizona State Univ.
47.076	D	4,221,909	Education and Human Resources		
47.076	I	33,443	Education and Human Resources	N/A	AAAS
47.076	I	21,026	Education and Human Resources	2005-1507-02	AAAS
47.076	I	23,874	Education and Human Resources	2005-1507-03	AAAS
47.076	I	38,020	Education and Human Resources	2003-0919	Proper("Bay Area Discovery M")
47.076	I	5,505	Education and Human Resources	N/A	Carleton College
47.076	I	2,124	Education and Human Resources	05-SC-NSF-1059	Duke University
47.076	I	18,792	Education and Human Resources	08-SC-NSF-1031	Duke University
47.076	I	14,422	Education and Human Resources	108023-5011219	Harvard University
47.076	I	6,445	Education and Human Resources	745421	Ohio State Univ.
47.076	I	4,795	Education and Human Resources	501-2400-01	Purdue University
47.076	I	78,611	Education and Human Resources	21827-561402-01075	Syracuse University
47.078	D	123,090	Polar Programs		
47.079	D	79,205	International Science and Engineering (OISE)		
47.079	I	21,947	International Science and Engineering (OISE)	B10537	Rensselaer Polytechn
47.079	I	21,426	International Science and Engineering (OISE)	C00014827-1	Univ of Missouri
47.080	D	50,978	Office of Cyberinfrastructure		
59	D	251,748	Small Business Administration		
59.037	D	522,227	Small Business Development Centers		
66	D	288,060	Environmental Protection Agency		
66	I	66,130	Environmental Protection Agency	4-321-0210288 / MO	RTI International
66	I	32,670	Environmental Protection Agency	236H994	Univ of Wisconsin
66.034	D	170,218	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act		
66.202	I	14,240	Congressionally Mandated Projects	1-321-0210976	RTI International
66.436	D	54,951	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
66.460	I	5,937	Nonpoint Source Implementation Grants	2007-1532	Southwestern NC R C
66.460	I	13,578	Nonpoint Source Implementation Grants	2007-0665	Upper Neuse River Basin
66.461	D	1,252	Regional Wetland Program Development Grants		

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66.480	D	12,626	Assessment and Watershed Protection Program Grants		
66.500	D	15,435	Environmental Protection-Consolidated Research		
66.509	D	462,508	Science To Achieve Results (STAR) Research Program		
66.509	I	22,432	Science To Achieve Results (STAR) Research Program	4915 - 523792	Univ of Connecticut
66.511	D	860,793	Office of Research and Development Consolidated Research/Training		
66.514	D	17,474	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	962	P3 Award: National Student Design Competition for Sustainability		
66.606	I	21,783	Surveys, Studies, Investigations and Special Purpose Grants	080600-331712-19	Mississippi State
66.606	I	30,381	Surveys, Studies, Investigations and Special Purpose Grants	TCE 427011	Texas A & M Univ.
66.606	I	14,851	Surveys, Studies, Investigations and Special Purpose Grants	TCE 428003	Texas A & M Univ.
66.606	I	55,753	Surveys, Studies, Investigations and Special Purpose Grants	03-CTS-16T	WERF
66.607	D	29,952	Training and Fellowships for the Environmental Protection Agency		
66.611	D	10,507	Environmental Policy and Innovation Grants		
66.808	D	90,458	Solid Waste Management Assistance Grants		
77	D	25,000	Nuclear Regulatory Commission		
81	I	7,189	U.S. Department of Energy	00042959 #7	Battelle Energy Alliance
81	I	4,200	U.S. Department of Energy	2006-1869	Carolina Solar Energy
81	I	95,372	U.S. Department of Energy	IREC/SOC-NCSU-0806	IREC
81	I	41,139	U.S. Department of Energy	IREC/SOC-NCSU-1107	IREC
81	I	69,503	U.S. Department of Energy	IREC-NMSU/SAI-NCSU	IREC
81	I	45,763	U.S. Department of Energy	N/A	Krell Institute
81	I	838	U.S. Department of Energy	GT05-324-001	Mississippi Development
81	I	6,009	U.S. Department of Energy	GT06-024-001/NSCU0	Mississippi Development
81	I	153,965	U.S. Department of Energy	NCSU 2006-0083	NASEO
81	I	188,307	U.S. Department of Energy	XAX-6-66010-01	NREL
81	I	55,083	U.S. Department of Energy	4000010698	UT-Battelle LLC
81	D	3,822,314	U.S. Department of Energy		
81	I	77,637	U.S. Department of Energy	4300055471	B&W Y-12, LLC
81	I	22,740	U.S. Department of Energy	00042959 #00001	Battelle Energy Alliance
81	I	83,380	U.S. Department of Energy	00042959 #00001 #5	Battelle Energy Alliance
81	I	11,714	U.S. Department of Energy	00042959 #10	Battelle Energy Alliance
81	I	-11,436	U.S. Department of Energy	00042959 #3	Battelle Energy Alliance
81	I	7,730	U.S. Department of Energy	00042959 #3 MOD #4	Battelle Energy Alliance
81	I	-8,306	U.S. Department of Energy	00042959 #6	Battelle Energy Alliance
81	I	45,000	U.S. Department of Energy	00042959 #6 AMEND	Battelle Energy Alliance
81	I	15,560	U.S. Department of Energy	00042959 #8	Battelle Energy Alliance
81	I	32,348	U.S. Department of Energy	00042959 #9	Battelle Energy Alliance
81	I	50,023	U.S. Department of Energy	68393-01	Battelle Energy Alliance
81	I	30,081	U.S. Department of Energy	2006-1763	Calabazas Creek Rese

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81	I	157,673	U.S. Department of Energy	2006-2115	Cleantech Partners,
81	I	47,470	U.S. Department of Energy	2007-1722	Enernex Corporation
81	I	-124	U.S. Department of Energy	03-03/23/05	Instrumentation Assoc
81	I	38,375	U.S. Department of Energy	N/A	Krell Institute
81	I	-2,275	U.S. Department of Energy	6464866	L. Berkeley Nat'l Lab
81	I	-5,036	U.S. Department of Energy	6720489	L. Berkeley Nat'l Lab
81	I	2,830	U.S. Department of Energy	B563988	Lawrence Livermore N
81	I	24,966	U.S. Department of Energy	B573133	Lawrence Livermore N
81	I	99,060	U.S. Department of Energy	37696-001-06	Los Alamos Nat'l Lab
81	I	155,801	U.S. Department of Energy	55547-0001-07	Los Alamos Nat'l Lab
81	I	-6,998	U.S. Department of Energy	57831-001-02 97	Los Alamos Nat'l Lab
81	I	18,513	U.S. Department of Energy	62250-001-08	Los Alamos Nat'l Lab
81	I	2,448	U.S. Department of Energy	63039-001-08	Los Alamos Nat'l Lab
81	I	-28,515	U.S. Department of Energy	7665-001-05	Los Alamos Nat'l Lab
81	I	34,470	U.S. Department of Energy	AAT-2-31605-05	MRI-NREL
81	I	-4,144	U.S. Department of Energy	2006-2210	Orbit Energy, Inc.
81	I	141,841	U.S. Department of Energy	726318	Sandia National Lab
81	I	2,420	U.S. Department of Energy	483139	South Dakota State University
81	I	3,362	U.S. Department of Energy	100543	Univ of Tennessee
81	I	8,052	U.S. Department of Energy	OR10986-001.01	Univ of Tennessee
81	I	19,968	U.S. Department of Energy	4000062889	UT-Battelle LLC
81	I	21,455	U.S. Department of Energy	4000003388	UT-Battelle LLC
81	I	33,943	U.S. Department of Energy	4000006079	UT-Battelle LLC
81	I	-20	U.S. Department of Energy	4000018765	UT-Battelle LLC
81	I	65,030	U.S. Department of Energy	4000028105	UT-Battelle LLC
81	I	35,170	U.S. Department of Energy	4000029406	UT-Battelle LLC
81	I	67,572	U.S. Department of Energy	4000040729	UT-Battelle LLC
81	I	46,428	U.S. Department of Energy	4000047024	UT-Battelle LLC
81	I	2,983	U.S. Department of Energy	4000048326	UT-Battelle LLC
81	I	50,404	U.S. Department of Energy	4000056870	UT-Battelle LLC
81	I	9,183	U.S. Department of Energy	4000057155	UT-Battelle LLC
81	I	54,409	U.S. Department of Energy	4000058620	UT-Battelle LLC
81	I	74,380	U.S. Department of Energy	4000059924	UT-Battelle LLC
81	I	28,728	U.S. Department of Energy	4000061675	UT-Battelle LLC
81	I	108,690	U.S. Department of Energy	4000063401	UT-Battelle LLC
81	I	23,854	U.S. Department of Energy	4000065691	UT-Battelle LLC
81	I	347,349	U.S. Department of Energy	4000063955	UT-Battelle LLC
81	I	53,380	U.S. Department of Energy	AC634860	Washington Savannah



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81.041	I	16,033	State Energy Program	C05-6061	Virginia Dmme
81.049	D	852,515	Office of Science Financial Assistance Program		
81.049	I	53,264	Office of Science Financial Assistance Program	06-SC-DOE-1051	Duke University
81.049	I	71,268	Office of Science Financial Assistance Program	07-SC-NICCR-1057	Duke University
81.049	I	37,424	Office of Science Financial Assistance Program	5710001893	Mass. Inst. of Tech.
81.049	I	-1,271	Office of Science Financial Assistance Program	G0081A-A	Oregon State Univ.
81.049	I	28,974	Office of Science Financial Assistance Program	2007-2004	Soltronics, LLC
81.049	I	54,876	Office of Science Financial Assistance Program	19071-429224	VA. Polytech. Inst.
81.086	D	99,183	Conservation Research and Development		
81.087	I	5,623	Renewable Energy Research and Development	G012026-199	CPBR, Inc.
81.087	I	616	Renewable Energy Research and Development	G012026-213	CPBR, Inc.
81.087	I	37,151	Renewable Energy Research and Development	G012026-225	CPBR, Inc.
81.112	D	267,048	Stewardship Science Grant Program		
81.114	D	1,010,722	University Reactor Infrastructure and Education Support		
81.117	D	2,954	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	I	20,063	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	2007-0339	TGI-USA
81.117	I	46,345	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	2007-0550	TGI-USA
81.121	D	547,162	Nuclear Energy Research, Development and Demonstration		
81.121	I	155,976	Nuclear Energy Research, Development and Demonstration	C00017079-2	Univ of Missouri
81.121	I	136,822	Nuclear Energy Research, Development and Demonstration	OR10531-001.01	Univ of Tennessee
81.122	I	98,312	Electricity Delivery and Energy Reliability, Research, Development and Analysis	704114	Silicon Power Corporation
84.007	D	465,809	Federal Supplemental Educational Opportunity Grants		
84.015	I	80,022	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1003	Duke University
84.015	I	23,774	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	08-SC-DED-1035	Duke University
84.016	D	42,931	Undergraduate International Studies and Foreign Language Programs		
84.017	D	86,365	International Research and Studies		
84.032	D	35,519,853	Federal Family Education Loans		
84.033	D	746,041	Federal Work-Study Program		
84.038	D	13,390,624	Federal Perkins Loan Program-Federal Capital Contributions		
84.044	D	370,478	TRIO-Talent Search		
84.047	D	497,789	TRIO-Upward Bound		

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84.063	D	11,357,151	Federal Pell Grant Program		
84.116	D	71,418	Fund for the Improvement of Postsecondary Education		
84.116	I	3,971	Fund for the Improvement of Postsecondary Education	UF IFAS 00070915	Univ of Florida
84.133	D	61,244	National Institute on Disability and Rehabilitation Research		
84.133	I	5,193	National Institute on Disability and Rehabilitation Research	2007-0928	RAF Models, Inc.
84.195	D	82	Bilingual Education-Professional Development		
84.200	D	631,961	Graduate Assistance in Areas of National Need		
84.325	D	3,875	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.342	D	7,610	Preparing Tomorrow's Teachers to Use Technology		
84.375	D	750,967	Academic Competitiveness Grants		
84.376	D	887,727	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.928	I	11,070	National Writing Project	N/A	Natl Writing Proj Co
84.928	I	50,890	National Writing Project	95-NC09	Natl Writing Proj Co
93	D	225,791	U.S. Department of Health and Human Services		
93	I	8,677	U.S. Department of Health and Human Services	N/A	APTIV Inc.
93	I	17,844	U.S. Department of Health and Human Services	GC11451.126451	Univ of Virginia
93	I	60,684	U.S. Department of Health and Human Services	GC11572.128520	Univ of Virginia
93	I	6,906	U.S. Department of Health and Human Services	NCSU-001/1 R43 HD0	Vortant Technologies
93.103	I	24,093	Food and Drug Administration-Research	Z-179902	Univ of Maryland
93.113	D	1,469,963	Environmental Health		
93.113	I	122,168	Environmental Health	P119381/ ACCT NO:6	Univ of Miami
93.113	I	6,726	Environmental Health	2007-1363	Valencell Inc.
93.121	D	38,839	Oral Diseases and Disorders Research		
93.172	D	648,186	Human Genome Research		
93.172	I	176,863	Human Genome Research	5710002181	Mass. Inst. of Tech.
93.172	I	18,764	Human Genome Research	66374P	Univ of Miami
93.173	I	20,103	Research Related to Deafness and Communication Disorders	2005-2832-1	Univ of Illinois
93.262	D	567,935	Occupational Safety and Health Program		
93.273	D	307,605	Alcohol Research Programs		
93.279	D	52,943	Drug Abuse and Addiction Research Programs		
93.282	D	30,305	Mental Health National Research Service Awards for Research Training		
93.283	I	4,640	Centers for Disease Control and Prevention-Investigations and Technical Assistance	2006-0197	Emory University
93.286	D	53,283	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	21,429	Discovery and Applied Research for Technological Innovations to Improve Human Health	2006-0346	Bruce Technologies,
93.286	I	1,210	Discovery and Applied Research for Technological Innovations to Improve Human Health	04-SC-NIH-1019	Duke University
93.286	I	274	Discovery and Applied Research for Technological Innovations to Improve Human Health	2007-1924	Univ of Cal - Irvine
93.286	I	26,285	Discovery and Applied Research for Technological Innovations to Improve Human Health	1543214	Univ of Colorado
93.310	I	26,823	Trans-NIH Research Support	23931-02-355	Wistar Institute

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93.389	D	4,640	National Center for Research Resources		
93.389	I	21,202	National Center for Research Resources	2006-0345	Bruce Technologies,
93.390	D	122,516	Academic Research Enhancement Award		
93.393	D	546,577	Cancer Cause and Prevention Research		
93.393	I	182,163	Cancer Cause and Prevention Research	570363	Texas A & M Univ.
93.394	D	224,326	Cancer Detection and Diagnosis Research		
93.395	D	55,856	Cancer Treatment Research		
93.395	I	1	Cancer Treatment Research	130039	Duke University
93.395	I	224,417	Cancer Treatment Research	140750/130039	Duke University
93.395	I	300,026	Cancer Treatment Research	147695/140750/1300	Duke University
93.395	I	-2	Cancer Treatment Research	130039	Duke University
93.396	D	939,471	Cancer Biology Research		
93.398	D	119,272	Cancer Research Manpower		
93.821	D	11,390	Cell Biology and Biophysics Research		
93.837	D	572,272	Heart and Vascular Diseases Research		
93.837	I	11,916	Heart and Vascular Diseases Research	144074	Duke University
93.837	I	42,019	Heart and Vascular Diseases Research	5R01HL03663420	Mayo Clinic Rocheste
93.837	I	-1,705	Heart and Vascular Diseases Research	662126	Univ of Miami
93.837	I	22,061	Heart and Vascular Diseases Research	06-002	Wake Forest University
93.838	D	692,691	Lung Diseases Research		
93.838	I	51,806	Lung Diseases Research	147665	Duke University
93.846	D	312,975	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	31,356	Arthritis, Musculoskeletal and Skin Diseases Research	F011841	Univ of Michigan
93.847	D	16,860	Diabetes, Endocrinology and Metabolism Research		
93.848	D	161,847	Digestive Diseases and Nutrition Research		
93.853	D	312,063	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	1,473,143	Allergy, Immunology and Transplantation Research		
93.855	I	25,713	Allergy, Immunology and Transplantation Research	132572	
93.855	I	147,623	Allergy, Immunology and Transplantation Research	546063	Tulane University
93.855	I	7,296	Allergy, Immunology and Transplantation Research	008-003/1R15AI0606	Univ of North Florida
93.855	I	56,000	Allergy, Immunology and Transplantation Research	6119-1041-00-A	Univ of North Florida
93.855	I	18,994	Allergy, Immunology and Transplantation Research	6119-1041-00-B	Univ of North Florida
93.855	I	31,059	Allergy, Immunology and Transplantation Research	08-008	Univ of Texas
93.856	D	1,154,167	Microbiology and Infectious Diseases Research		
93.856	I	49,091	Microbiology and Infectious Diseases Research	PRIME: 1 R41 AI072	Nirvana Pharmaceutic
93.859	D	3,329,478	Biomedical Research and Research Training		
93.859	I	160,446	Biomedical Research and Research Training	32515	Univ of Chicago
93.859	I	-523	Biomedical Research and Research Training	Z-193001	Univ of Maryland
93.862	D	265,693	Genetics and Developmental Biology Research and Research Training		

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93.864	D	74,605	Population Research		
93.865	D	481,455	Child Health and Human Development Extramural Research		
93.866	D	444,390	Aging Research		
93.866	I	20,551	Aging Research	07-SC-NIH-1020	Duke University
93.866	I	36,425	Aging Research	07-SC-NIH-1023	Duke University
93.866	I	7,132	Aging Research	145911	Duke University
93.867	D	955,906	Vision Research		
93.867	I	5,407	Vision Research	S0180458	Univ of Cal-Santa Cruz
93.867	I	85,073	Vision Research	25 7010170 / EY012	West Michigan Univ.
93.894	D	35,732	Resource and Manpower Development in the Environmental Health Sciences		
93.989	D	62,364	International Research and Research Training		
97	D	85,255	U S Department of Homeland Security		
97	I	125,550	U S Department of Homeland Security	N/A	Fire Protection Rese
97.061	I	2,642	Centers for Homeland Security	X9106025104	Univ of Minnesota
98	D	82,561	United States Agency for International Development		
98	I	18,473	United States Agency for International Development	2007-1200-03	Oregon State Univ.
98	I	9,381	United States Agency for International Development	RD011G-C	Oregon State Univ.
98.001	I	2,181	USAID Foreign Assistance for Programs Overseas	2006-0150-03	VA. Polytech. Inst.
98.001	I	8,758	USAID Foreign Assistance for Programs Overseas	2006-0150-04	VA. Polytech. Inst.
98.001	I	7,000	USAID Foreign Assistance for Programs Overseas	2006-0150-05	VA. Polytech. Inst.
10	D	2,153,428	Other Federal Assistance		
		205,873,075	Total — North Carolina State University		

**University of North Carolina - General Administration**

11.473	I	39,756	Coastal Services Center	S107	SC Sea Grant Consortium
12.300	D	1,427,435	Basic and Applied Scientific Research		
47.076	D	1,675,969	Education and Human Resources		
64.124	D	364,982	All-Volunteer Force Educational Assistance		
84.334	D	3,389,057	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.350	D	403,054	Transition to Teaching		
84.367	D	1,532,807	Improving Teacher Quality State Grants		
		8,833,060	Total — University of North Carolina - General Administration		

**University of North Carolina at Asheville**

10.206	D	161,316	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	20,222	Grants for Agricultural Research-Competitive Research Grants	06-234B	Idaho State Univ
10.652	D	442,436	Forestry Research		
10.664	D	23,395	Cooperative Forestry Assistance		
11.431	D	631	Climate and Atmospheric Research		

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11.440	D	58,384	Environmental Sciences, Applications, Data, and Education		
43.001	D	361,765	Aerospace Education Services Program		
43.001	I	30,720	Aerospace Education Services Program	16228099	Univ of Central FL
45.161	D	73,345	Promotion of the Humanities-Research		
47.049	D	251,397	Mathematical and Physical Sciences		
47.049	I	20,878	Mathematical and Physical Sciences	520739	College of Charleston
47.049	I	9,175	Mathematical and Physical Sciences	RR551-209/6330977	Univ of Georgia
66.951	D	4,354	Environmental Education Grants		
81.036	I	122,024	Inventions and Innovations	4000032096	UT-Batelle LLC
81.117	I	1,071	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	4000046282	UT-Batelle LLC
81.117	I	1,566	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	4000032057	UT-Batelle LLC
84.007	D	63,788	Federal Supplemental Educational Opportunity Grants		
84.033	D	95,347	Federal Work-Study Program		
84.038	D	1,366,245	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	2,178,685	Federal Pell Grant Program		
84.268	D	8,322,776	Federal Direct Student Loans		
84.375	D	63,466	Academic Competitiveness Grants		
84.376	D	78,825	National Science and Mathematics Access to Retain Talent (SMART) Grants		
99	D	1,329	Other Federal Assistance		
		13,753,140	Total — University of North Carolina at Asheville		

**University of North Carolina at Chapel Hill**

10	D	137,760	U.S. Department of Agriculture		
10	I	101,574	U.S. Department of Agriculture	N/A	American Egg Board
10	I	25,032	U.S. Department of Agriculture	N/A	American Egg Board
10	I	16,643	U.S. Department of Agriculture	018000-320979	Mississippi State Univ
10	I	11,391	U.S. Department of Agriculture	FY08-2260-PO1	Univ Research Co LLC
10.001	D	13,681	Agricultural Research-Basic and Applied Research		
10.206	D	151,821	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	26,927	Grants for Agricultural Research-Competitive Research Grants	F041300	Univ Wisconsin
11	I	27,221	U.S. Department of Commerce	N/A	Greene Cty NC
11	I	6,805	U.S. Department of Commerce	RU 3234/4-21463	Rutgers
11	I	2,189	U.S. Department of Commerce	S105	SC Sea Grant Consortium
11	I	15,713	U.S. Department of Commerce	S106	SC Sea Grant Consortium
11	I	105,280	U.S. Department of Commerce	S351	SC Sea Grant Consortium
11	I	3,665	U.S. Department of Commerce	PO# Z758028-01	Univ of Hawaii
11	I	93,968	U.S. Department of Commerce	07-10-029	Univ of Mississippi

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11.312	D	1,105	Research and Evaluation Program		
11.419	I	88,035	Coastal Zone Management Administration Awards	07-093	Univ New Hampshire
11.419	I	185,181	Coastal Zone Management Administration Awards	07-094	Univ New Hampshire
11.420	D	21,269	Coastal Zone Management Estuarine Research Reserves		
11.430	I	-141	Undersea Research	05-09-022	Univ of Mississippi
11.430	I	22,352	Undersea Research	06-08-015	Univ of Mississippi
11.430	I	610	Undersea Research	06-09-021	Univ of Mississippi
11.430	I	45,178	Undersea Research	07-01-071	Univ of Mississippi
11.430	I	11,493	Undersea Research	08-11-047	Univ of Mississippi
11.431	D	53,100	Climate and Atmospheric Research		
11.431	I	34,095	Climate and Atmospheric Research	08-1474	Univ of S Carolina
11.457	I	25,182	Chesapeake Bay Studies	710221/01	VA Inst of Marine Science
11.460	I	19,913	Special Oceanic and Atmospheric Projects	F014525	Univ of Michigan
11.467	I	21,735	Meteorologic and Hydrologic Modernization Development	S07-66810	Univ Corp Atmospheric Research
11.473	D	158,144	Coastal Services Center		
11.473	I	152,841	Coastal Services Center	2007-402	SURA (SE Univ Rsch)
11.473	I	949	Coastal Services Center	UF-EIES-0704031-UNC	Univ of Florida
11.473	I	30	Coastal Services Center	A100574	Woods Hole Oceanographic Inst
11.478	D	222,781	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
12	D	4,969,028	U.S. Department of Defense		
12	I	164,504	U.S. Department of Defense	TS00003	Ascend Intel LLC
12	I	83,553	U.S. Department of Defense	13508	BBN Technologies
12	I	29,820	U.S. Department of Defense	1150060-99245	Carnegie-Mellon Univ
12	I	137,490	U.S. Department of Defense	19823 056011	Children's Hosp/Pittsburgh
12	I	21,068	U.S. Department of Defense	27204-3300	Ensco Inc
12	I	61,129	U.S. Department of Defense	00000128246	Henry M Jackson Fdn
12	I	3,381	U.S. Department of Defense	0509/SP0103-04-5-000	Logistics Manage Ins
12	I	27,204	U.S. Department of Defense	PO 13552	Optra Inc.
12	I	-45	U.S. Department of Defense	PO# 13000	Optra Inc.
12	I	26,463	U.S. Department of Defense	P1107	Renaissance Science
12	I	28,154	U.S. Department of Defense	P1111	Renaissance Science
12	I	424,280	U.S. Department of Defense	1-321-0210294	RTI International
12	I	13,651	U.S. Department of Defense	4400128244	Science Applications
12	I	93,618	U.S. Department of Defense	PO# ML05000858	Serco-N America
12	I	103,305	U.S. Department of Defense	02-32-941-840-906U	Shaw University
12	I	1,110	U.S. Department of Defense	SURA-2006-302	Sura (SE Univ Rsch)
12	I	972	U.S. Department of Defense	172648	The Boeing Company
12	I	17,984	U.S. Department of Defense	KT3408	The Boeing Company
12	I	131,268	U.S. Department of Defense	243142	Univ of Wash-Seattle

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12	I	182,117	U.S. Department of Defense	18824-S2	Vanderbilt U Med C
12	I	89,339	U.S. Department of Defense	N/A	Woolpert Inc.
12	I	-254	U.S. Department of Defense	N/A	Xintek, Inc
12.300	D	880,258	Basic and Applied Scientific Research		
12.300	I	61,303	Basic and Applied Scientific Research	66057G/PO#777399	Univ of Miami
12.300	I	27,183	Basic and Applied Scientific Research	200978	Univ of Notre Dame
12.420	D	4,082,206	Military Medical Research and Development		
12.420	I	130,234	Military Medical Research and Development	19823 056337	Children's Hosp/Pittsburgh
12.420	I	1,958	Military Medical Research and Development	313-2074	Duke University
12.420	I	160,180	Military Medical Research and Development	12-12990-01-01-C3	H Lee Moffitt Cancer
12.420	I	3,279	Military Medical Research and Development	PO# 8001-21024-X	Johns Hopkins Univ
12.420	I	152	Military Medical Research and Development	0258-2931-4609	Mt Sinai Sch of Med
12.420	I	3,984	Military Medical Research and Development	1-46U-9054	RTI International
12.431	D	926,129	Basic Scientific Research		
12.630	D	467,959	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	240,741	Air Force Defense Research Sciences Program		
12.901	D	24,691	Mathematical Sciences Grants Program		
12.910	D	-206	Research and Technology Development		
12.910	I	60,724	Research and Technology Development	00001110	Princeton Univ
12.910	I	191,709	Research and Technology Development	130379	Univ of Wash-Seattle
14	D	224	U.S. Department of Housing and Urban Development		
14	I	31,924	U.S. Department of Housing and Urban Development	N/A	Durham Housing Authority
15	D	361,597	U.S. Department of the Interior		
15	I	43,261	U.S. Department of the Interior	N/A	Assoc of Rsch Library
15	I	25,195	U.S. Department of the Interior	0001	URS Corp
15.608	D	7,177	Fish and Wildlife Management Assistance		
15.807	I	42,152	Earthquake Hazards Reduction Program	PO119509	Univ Southern California
15.808	I	-833	U.S. Geological Survey- Research and Data Collection	4000516990	Univ of Iowa
15.904	D	50,698	Historic Preservation Fund Grants-In-Aid		
16	D	22,158	U.S. Department of Justice		
16	I	3,517	U.S. Department of Justice	N/A	Ame Colle Emerg Phys
16	I	9,220	U.S. Department of Justice	WFUHS 12077	Wake Forest Univ Sch Med
16.560	I	35,122	National Institute of Justice Research, Evaluation, and Development Project Grants	08-SC-NIJ-1007	Duke University
19	D	227,385	U.S. Department of State		
19	I	-2,620	U.S. Department of State	S-NEAPI-04-CA-115	SE Consort Intl Dev
19.300	I	-5,827	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	820-9	Natl Cncl Eurasian
20	D	1,475,931	U.S. Department of Transportation		
20	I	1,427	U.S. Department of Transportation	37769.00	Bellomo-Mcgee, Inc

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20	I	3,247	U.S. Department of Transportation	TASK BMISG05B025	Bellomo-Mcgee, Inc
20	I	6,193	U.S. Department of Transportation	N/A	El Pueblo, Inc.
20	I	25,554	U.S. Department of Transportation	SA-1911-08/SP-1900-0	Kansas Dept Transportation
20	I	17,127	U.S. Department of Transportation	5710002033	MA Insti Technology
20	I	12,826	U.S. Department of Transportation	5710002072	MA Insti Technology
20	I	86,222	U.S. Department of Transportation	5710002208	MA Insti Technology
20	I	70,900	U.S. Department of Transportation	N/A	Motorcycle Safety Fd
20	I	56	U.S. Department of Transportation	HR 3-62	Natl Acad of Science
20	I	84,656	U.S. Department of Transportation	HR17-25	Natl Acad of Science
20	I	159,727	U.S. Department of Transportation	HR17-35/DOT-6505-099	Natl Acad of Science
20	I	31,261	U.S. Department of Transportation	HR20-07(212)	Natl Acad of Science
20	I	59,430	U.S. Department of Transportation	SHRP-S 01(D)	Natl Acad of Science
20	I	-8,534	U.S. Department of Transportation	N/A	Natl Safety Council
20	I	19,223	U.S. Department of Transportation	N/A	Natl Safety Council
20	I	10,457	U.S. Department of Transportation	2155.114A	Performtech Inc
20	I	19,722	U.S. Department of Transportation	2155.115A	Performtech Inc
20	I	41,546	U.S. Department of Transportation	2155.513A	Performtech Inc
20	I	4,148	U.S. Department of Transportation	S040043	Texas A & M Rsch Fdn
20	I	34,185	U.S. Department of Transportation	S060062	Texas A & M Rsch Fdn
20	I	118,834	U.S. Department of Transportation	DTNH22-05-D-05043	Transanalytics
20	I	17,888	U.S. Department of Transportation	N/A	Transanalytics
20	I	6,586	U.S. Department of Transportation	07-UNCCH-E1	Univ of Tennessee
20	I	13,226	U.S. Department of Transportation	07-UNCCH-R-S5/DTRS99	Univ of Tennessee
20	I	222,526	U.S. Department of Transportation	PO#0000133976/250602	Univ of Utah
20	I	115,133	U.S. Department of Transportation	37769.00	Vanasse Hangen Brust
20	I	35,908	U.S. Department of Transportation	367769	Vanasse Hangen Brust
20	I	17,997	U.S. Department of Transportation	N/A	Vanasse Hangen Brust
20.200	D	365,139	Highway Research and Development Program		
20.205	D	1,281,601	Highway Planning and Construction		
42	I	127,477	Library of Congress	C08-085837	CACI-ISS Inc.
42	I	172,047	Library of Congress	F011777	Univ of Michigan
43	D	485,803	National Aeronautics and Space Administration		
43	I	52,810	National Aeronautics and Space Administration	1307958	Calif Inst Technology
43	I	3,649	National Aeronautics and Space Administration	PO#21179	Marine Biological LA
43	I	22,025	National Aeronautics and Space Administration	91978/NAS13-99030	Mississippi Space Ser
43	I	95,834	National Aeronautics and Space Administration	00000534	Princeton Univ
43	I	76,186	National Aeronautics and Space Administration	ACK774	Univ of Idaho
43.001	I	97,299	Aerospace Education Services Program	200/536969.571	Dartmouth College
43.002	I	-24	Technology Transfer	072402/535842	Univ of Rhode Island



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45.000	D	20,069	National Foundation on the Arts and the Humanities		
45.024	I	5,000	Promotion of the Arts-Grants to Organizations and Individuals	27799	Arts Midwest
45.129	I	9,057	Promotion of the Humanities-Federal/State Partnership	W07-01	NC Humanities Cncl
45.149	D	162,191	Promotion of the Humanities-Division of Preservation and Access		
45.161	D	39,482	Promotion of the Humanities-Research		
45.301	D	3,195	Museums for America		
45.301	I	458	Museums for America	R00237	Florida State
45.312	D	207,359	National Leadership Grants		
45.313	D	764,046	Laura Bush 21st Century Librarian Program		
47	D	75,896	National Science Foundation		
47	I	1	National Science Foundation	N/A	Conference Board Mathematical Sciences
47	I	4,276	National Science Foundation	N/A	Consort Ocean Leader
47	I	139,862	National Science Foundation	R38719-73900004	Rice University
47	I	106,501	National Science Foundation	2003-01685-1/A6734	Univ of Ill Champaign
47.041	D	1,313,435	Engineering Grants		
47.041	I	-3,414	Engineering Grants	02-093	Arizona State Univ
47.041	I	50,643	Engineering Grants	1159-7558-206-200628	Clemson University
47.041	I	-3,037	Engineering Grants	PO#RF00946953/741493	Ohio State U Res Fdn
47.049	D	9,082,672	Mathematical and Physical Sciences		
47.049	I	296,932	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.049	I	172,877	Mathematical and Physical Sciences	08-SC-NIH-1026	Duke University
47.049	I	93,184	Mathematical and Physical Sciences	431140	Univ of Wash-Seattle
47.049	I	27,497	Mathematical and Physical Sciences	919690	Univ of Wash-Seattle
47.049	I	180,904	Mathematical and Physical Sciences	647F275	Univ Wisconsin-Madison
47.050	D	1,886,844	Geosciences		
47.050	I	29,655	Geosciences	UF-EIES-0810013-UNC	Univ of Florida
47.050	I	1,750	Geosciences	RR100-508/3506528	Univ of Georgia
47.050	I	286	Geosciences	05-652	Univ of Texas-Austin
47.070	D	2,269,773	Computer and Information Science and Engineering		
47.070	I	12,004	Computer and Information Science and Engineering	235388	Drexel Univ
47.070	I	-1	Computer and Information Science and Engineering	01-SC-NSF-1010	Duke University
47.070	I	754	Computer and Information Science and Engineering	04-SC-NSF-1033	Duke University
47.070	I	407	Computer and Information Science and Engineering	SA5874-10808PG	Univ Calif-Berkeley
47.070	I	59,938	Computer and Information Science and Engineering	PO# 10267787	Univ of California
47.070	I	202,396	Computer and Information Science and Engineering	30085-J	Univ of Chicago
47.070	I	298,107	Computer and Information Science and Engineering	A6118/2005-06198-03	Univ of Ill Champaign
47.070	I	-105	Computer and Information Science and Engineering	UTA06-262	Univ of Texas-Austin
47.070	I	582	Computer and Information Science and Engineering	0R11000-01.01	Univ Tennessee/Knoxville
47.074	D	5,541,333	Biological Sciences		

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47.074	I	26,752	Biological Sciences	5-34028.5710	Dartmouth College
47.074	I	53,699	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	220,361	Biological Sciences	06-SC-NSF-1070	Duke University
47.074	I	91,246	Biological Sciences	07-SC-NSF-1051	Duke University
47.074	I	47,845	Biological Sciences	2919/200200632	Inst Ecosystem Studies
47.074	I	17,989	Biological Sciences	02-0285	Univ Louisiana @ Lafayette
47.074	I	4,573	Biological Sciences	30602	Univ of Chicago
47.074	I	1,571	Biological Sciences	FY2003-028	Univ of Kansas
47.074	I	129,700	Biological Sciences	USD-07-07	Univ South Dakota
47.074	I	211,295	Biological Sciences	X105335	Univ Wisconsin-Madison
47.074	I	64,128	Biological Sciences	G001594-001	Washington St Univ
47.075	D	1,650,032	Social, Behavioral, and Economic Sciences		
47.075	I	45,327	Social, Behavioral, and Economic Sciences	N/A	American Bar Foundation
47.075	I	41,807	Social, Behavioral, and Economic Sciences	07-SC-NSF-1045	Duke University
47.075	I	16,390	Social, Behavioral, and Economic Sciences	2958/200200735	Inst Ecosystem Studies
47.075	I	34,768	Social, Behavioral, and Economic Sciences	2005-01042-01	Univ of Ill Champaign
47.075	I	9,301	Social, Behavioral, and Economic Sciences	2007-01334-01/A4650	Univ of Ill Champaign
47.075	I	36,230	Social, Behavioral, and Economic Sciences	3000595881	Univ of Michigan
47.076	D	1,656,867	Education and Human Resources		
47.076	I	-773	Education and Human Resources	PM105603	Michigan St Univ
47.078	D	8,404	Polar Programs		
47.079	I	14,844	International Science and Engineering (OISE)	3000835643	Univ of Michigan
47.080	D	136,100	Office of Cyberinfrastructure		
47.080	I	35,690	Office of Cyberinfrastructure	48-124-31/PO 347117	Indiana Univ
64.000	D	19,532	U.S. Department of Veterans Affairs		
66	D	2,112,060	Environmental Protection Agency		
66	I	585	Environmental Protection Agency	2579	AWWA Research Fdn
66	I	2,719	Environmental Protection Agency	3177	AWWA Research Fdn
66	I	1,565	Environmental Protection Agency	2666/2741	AWWA Research Fdn
66	I	-7,407	Environmental Protection Agency	S1003215	Computer Science Cor
66	I	91,105	Environmental Protection Agency	106016-UNC-01	Constella Clinical
66	I	126,300	Environmental Protection Agency	106029-UNC-02	Constella Clinical
66	I	-15,497	Environmental Protection Agency	01-3	Health Effects Inst
66	I	66,805	Environmental Protection Agency	PO#200706639	Mactec Federal Program
66	I	73,561	Environmental Protection Agency	N/A	Miox Corporation
66	I	6,837	Environmental Protection Agency	71731	So Calif Metrop Water
66.439	D	69,425	Targeted Watersheds Grants		
66.463	I	2,122	Water Quality Cooperative Agreements	042G106066-A	Boise State Univ
66.500	D	1,039,571	Environmental Protection-Consolidated Research		

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66.509	D	2,148,921	Science To Achieve Results (STAR) Research Program		
66.510	D	7,417	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		
66.511	D	1,488,995	Office of Research and Development Consolidated Research/Training		
66.511	I	23,453	Office of Research and Development Consolidated Research/Training	2-340-0210384	RTI International
66.511	I	9,099	Office of Research and Development Consolidated Research/Training	06-HHE-5PP	Water Environ Rsch
66.514	D	103,798	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	4,055	P3 Award: National Student Design Competition for Sustainability		
66.606	D	277,757	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	26,249	Surveys, Studies, Investigations and Special Purpose Grants	20-23016-UNC0707	Houston Adv Res Ctr
81	D	2,262,515	U.S. Department of Energy		
81	I	8,123	U.S. Department of Energy	63244	UT-Battelle LLC
81	I	29,637	U.S. Department of Energy	60426-001-08 F3	Los Alamos Nat'l Lab
81	I	-3,271	U.S. Department of Energy	XAK-8-17619-11	Nat Rnl Enrg Lab/MRI
81	I	29,776	U.S. Department of Energy	PO# 5-17171	Oak Ridge Assoc Univ
81	I	-7,046	U.S. Department of Energy	4000050221	Oak Ridge Nat'l Labs
81	I	-502	U.S. Department of Energy	4000050690	Oak Ridge Nat'l Labs
81	I	-1,340	U.S. Department of Energy	R7A12J/R7B12J	Rice University
81	I	807	U.S. Department of Energy	B542708	U Cal Lawrence Livermore
81	I	34,037	U.S. Department of Energy	B571062	U Cal Lawrence Livermore
81	I	23,269	U.S. Department of Energy	5F-00428	U Chicago Argonne LLC
81	I	-446	U.S. Department of Energy	2003-02379-1/A8555	Nat Rnl Enrg Lab/MRI
81	I	14,298	U.S. Department of Energy	412781-G	Univ of Rochester
81	I	84	U.S. Department of Energy	4000016791	UT-Battelle/Ornl
81	I	14,134	U.S. Department of Energy	4000036179	UT-Battelle/Ornl
81.049	D	1,459,991	Office of Science Financial Assistance Program		
81.049	I	89,405	Office of Science Financial Assistance Program	TUL-536-06/07	Tulane University
81.049	I	79,161	Office of Science Financial Assistance Program	371979	Univ of Wash-Seattle
81.112	I	10,255	Stewardship Science Grant Program	414089-G/ 5-23730	Univ of Rochester
83	I	175	Federal Emergency Management Agency	68469/75355	URS Corp
84	D	651,335	U.S. Department of Education		
84	I	42,578	U.S. Department of Education	N/A	Comm Campus Partnership
84	I	25,939	U.S. Department of Education	N/A	Wake Co Pub Sch Syst
84	I	6,768	U.S. Department of Education	ED-01-CO-0120	Westat
84.007	D	398,980	Federal Supplemental Educational Opportunity Grants		
84.015	D	1,116,432	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		

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84.015	I	4,911	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	04-SC-DED-1010	Duke University
84.015	I	13,970	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	06-SC-DED-1061	Duke University
84.015	I	106,680	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	06-SC-DED-1069	Duke University
84.015	I	97,343	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	06-SC-DED-1081	Duke University
84.015	I	9,772	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	06-SC-DED-1082	Duke University
84.015	I	9,840	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1001	Duke University
84.015	I	1,563	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1002	Duke University
84.015	I	129,286	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1044	Duke University
84.015	I	203,015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1046	Duke University
84.015	I	148,316	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	07-SC-DED-1064	Duke University
84.017	D	43,031	International Research and Studies		
84.022	D	17,009	Overseas Programs - Doctoral Dissertation Research Abroad		
84.033	D	19,603	Federal Work-Study Program		
84.038	D	34,067,675	Federal Perkins Loan Program-Federal Capital Contributions		
84.047	D	344,523	TRIO-Upward Bound		
84.051	D	7,281	Career and Technical Education -- National Programs		
84.063	D	7,598,293	Federal Pell Grant Program		
84.087	D	873	Indian Education - Fellowships for Indian Students		
84.116	D	24,244	Fund for the Improvement of Postsecondary Education		

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84.133	D	30,948	National Institute on Disability and Rehabilitation Research		
84.170	D	5,812	Javits Fellowships		
84.181	I	15,187	Special Education-Grants for Infants and Families	3208-33	Nevada St Hlth Div
84.200	D	355,747	Graduate Assistance in Areas of National Need		
84.206	D	487,183	Javits Gifted and Talented Students Education Grant Program		
84.220	D	420,572	Centers for International Business Education		
84.295	I	96,415	Ready-To-Learn Television	N/A	Michael Cohen Group
84.305	D	4,527,045	Education Research, Development and Dissemination		
84.305	I	114,351	Education Research, Development and Dissemination	GM10087-126361	Univ of Virginia
84.324	D	1,090,171	Research in Special Education		
84.324	I	237,203	Research in Special Education	51-000476	SRI International
84.324	I	80,826	Research in Special Education	51-000949	SRI International
84.325	D	1,831,155	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	3,010,410	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326	I	929	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000681	SRI International
84.326	I	16,144	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-000682	SRI International
84.326	I	4,931	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	UKRF 3046824700-08-3	Univ of Kentucky
84.326	I	57,196	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282101D	Univ of Oregon
84.327	D	132,475	Special Education-Technology and Media Services for Individuals with Disabilities		
84.349	I	144,386	Early Childhood Educator Professional Development	N/A	Zero to Three
84.359	I	99,469	Early Reading First	N/A	Richmond Co School
84.373	D	263,380	Special Education-Technical Assistance on State Data Collection		
89.003	D	78,786	National Historical Publications and Records Grants		
91.002	D	20,144	Solicited Grant Program		
93	D	15,907,426	U.S. Department of Health and Human Services		
93	I	173,133	U.S. Department of Health and Human Services	N/A	Academyhealth
93	I	2,545	U.S. Department of Health and Human Services	N/A	Am Med Stud Assoc Fd
93	I	78,356	U.S. Department of Health and Human Services	6666	Amer Coll Radiology
93	I	-783	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	1,480	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	13,831	U.S. Department of Health and Human Services	CA80098-S1	Amer Coll Radiology
93	I	24,005	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	37,489	U.S. Department of Health and Human Services	N/A	Assn State&Territ Pu

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93	I	-149	U.S. Department of Health and Human Services	S3253-23/24	Assoc Sch Pub Health
93	I	-113	U.S. Department of Health and Human Services	S3521-24/24	Assoc Sch Pub Health
93	I	39,131	U.S. Department of Health and Human Services	S3754-25/25	Assoc Sch Pub Health
93	I	16,773	U.S. Department of Health and Human Services	79184CBS36	Booz Allen & Hamilton
93	I	11,107	U.S. Department of Health and Human Services	79184CBS36/TO1:TASK1	Booz Allen & Hamilton
93	I	4,742	U.S. Department of Health and Human Services	79184CBS36/TO1:TASK2	Booz Allen & Hamilton
93	I	2,720	U.S. Department of Health and Human Services	79184CBS36/TO1:TASK3	Booz Allen & Hamilton
93	I	100,188	U.S. Department of Health and Human Services	N/A	CALGB Fdn
93	I	46,925	U.S. Department of Health and Human Services	N/A	CALGB/Univ Chicago
93	I	44,775	U.S. Department of Health and Human Services	N/A	Carolina Donor Svcs
93	I	82,136	U.S. Department of Health and Human Services	N/A	Case Western Reserve
93	I	73,034	U.S. Department of Health and Human Services	RES421126	Case Western Reserve
93	I	5,805	U.S. Department of Health and Human Services	20728-01-04	Children's Hosp Phil
93	I	2,518	U.S. Department of Health and Human Services	0000137702	Children's Hosp/Bost
93	I	-14,064	U.S. Department of Health and Human Services	413390300101.07655	Children's Hosp Reg Med
93	I	10,290	U.S. Department of Health and Human Services	N/A	Columbia Univ
93	I	20,905	U.S. Department of Health and Human Services	680430119	Consortium for Children
93	I	18,852	U.S. Department of Health and Human Services	N/A	Courtesy Assoc. Inc.
93	I	2,249	U.S. Department of Health and Human Services	5-30621	Dartmouth College
93	I	46,581	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93	I	137,735	U.S. Department of Health and Human Services	N/A	Dir Hlth Prom & Educ
93	I	8,892	U.S. Department of Health and Human Services	117161	Duke University
93	I	76,909	U.S. Department of Health and Human Services	125466	Duke Univ Med Ctr
93	I	22,965	U.S. Department of Health and Human Services	N/A	Duke Univ Med Ctr
93	I	13,983	U.S. Department of Health and Human Services	3036656/131860	Duke Univ Med Ctr
93	I	3,113	U.S. Department of Health and Human Services	DS 443	Duke Univ Med Ctr
93	I	875	U.S. Department of Health and Human Services	HL07069	Duke Univ Med Ctr
93	I	-10,362	U.S. Department of Health and Human Services	UNC-CH-COHEN-01	Duke Univ Med Ctr
93	I	1,930	U.S. Department of Health and Human Services	125466	Duke University
93	I	-5,202	U.S. Department of Health and Human Services	N/A	Duke University
93	I	2,024	U.S. Department of Health and Human Services	303.7374.73870	Duke University
93	I	153,207	U.S. Department of Health and Human Services	303-8546/129578	Duke University
93	I	11,283	U.S. Department of Health and Human Services	DS603/100528	Duke University
93	I	27,031	U.S. Department of Health and Human Services	N/A	Duke University
93	I	10,942	U.S. Department of Health and Human Services	N/A	Emmes Corporation
93	I	56,040	U.S. Department of Health and Human Services	PO 1568 P HB330	Emmes Corporation
93	I	7	U.S. Department of Health and Human Services	5-23356-G2	Emory University
93	I	7,118	U.S. Department of Health and Human Services	N/A	Emory University
93	I	-57,074	U.S. Department of Health and Human Services	N/A	Ercole Biotech, Inc.

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93	I	25,254	U.S. Department of Health and Human Services	861	Family Health Intl
93	I	-7,270	U.S. Department of Health and Human Services	630-4	Family Health Intl
93	I	17,122	U.S. Department of Health and Human Services	0000644233	Fred Hutchinsn Cancer Research Center
93	I	194,830	U.S. Department of Health and Human Services	N/A	Global Vaccines Inc
93	I	16,400	U.S. Department of Health and Human Services	N/A	H Lee Moffit Cancer
93	I	331,625	U.S. Department of Health and Human Services	10-14025-02-06/05-C1	H Lee Moffit Cancer
93	I	-9,580	U.S. Department of Health and Human Services	2005-013	H Lee Moffitt Cancer
93	I	4,702	U.S. Department of Health and Human Services	HHSN261200622008C	H Lee Moffitt Cancer
93	I	12,628	U.S. Department of Health and Human Services	N/A	Ho-Chunk Nation
93	I	13,861	U.S. Department of Health and Human Services	N/A	Icoria, Inc
93	I	15,231	U.S. Department of Health and Human Services	N/A	Indiana Univ
93	I	-2,317	U.S. Department of Health and Human Services	PO #39206-0165	Indiana Univ
93	I	29,237	U.S. Department of Health and Human Services	PO#199931	Indiana Univ
93	I	39,036	U.S. Department of Health and Human Services	2005-9090-3	ISED Solutions
93	I	82,278	U.S. Department of Health and Human Services	PO#P0007321/N01-HC-9	Jackson State Univ
93	I	11,128	U.S. Department of Health and Human Services	EY14231	Jaeb Ctr for Hlth Re
93	I	-25	U.S. Department of Health and Human Services	N/A	Johns Hopkins Univ
93	I	21,610	U.S. Department of Health and Human Services	8502-90010-6	Johns Hopkins Univ
93	I	36,815	U.S. Department of Health and Human Services	N/A	Johns Hopkins Univ
93	I	55,811	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins Univ
93	I	-89,008	U.S. Department of Health and Human Services	PO#8011-39050-0	Johns Hopkins Univ
93	I	951,955	U.S. Department of Health and Human Services	U01-AI46749	Johns Hopkins Univ
93	I	5,185	U.S. Department of Health and Human Services	N/A	Joslin Diabetes Ctr
93	I	79,669	U.S. Department of Health and Human Services	N/A	Kitware Inc
93	I	9,249	U.S. Department of Health and Human Services	SPH07-E1065	Louisiana State Univ
93	I	1,153	U.S. Department of Health and Human Services	N/A	Maryland Med Res Ins
93	I	74,001	U.S. Department of Health and Human Services	N/A	Mass Gen Hosp
93	I	369	U.S. Department of Health and Human Services	N/A	Mayo Clinic Rocheste
93	I	220,851	U.S. Department of Health and Human Services	2010-115	Mcking Consult Corp
93	I	8,477	U.S. Department of Health and Human Services	N/A	Mclean Hospital
93	I	108,093	U.S. Department of Health and Human Services	N/A	Mclean University
93	I	427,818	U.S. Department of Health and Human Services	N/A	ME College of Wi
93	I	48,022	U.S. Department of Health and Human Services	N/A	Med Univ of Science
93	I	7,770	U.S. Department of Health and Human Services	94253601	Medical College Ohio
93	I	32,725	U.S. Department of Health and Human Services	N/A	Metrolina Aids Project
93	I	-1,799	U.S. Department of Health and Human Services	HHSN261200422010C-00	MI-Corporation
93	I	6,860	U.S. Department of Health and Human Services	PO# 1104	MI-Corporation
93	I	3,061	U.S. Department of Health and Human Services	N/A	Mt Sinai Sch Of Med
93	I	198,292	U.S. Department of Health and Human Services	N/A	Napa Cnty Office Edu

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93	I	10,154	U.S. Department of Health and Human Services	16641	Natl Chldhd Cncr Fdn
93	I	80,814	U.S. Department of Health and Human Services	98543-1067	Natl Chldhd Cncr Fdn
93	I	13,587	U.S. Department of Health and Human Services	N/A	NERI
93	I	68,430	U.S. Department of Health and Human Services	N/A	New Hanover Reg Med
93	I	2,397	U.S. Department of Health and Human Services	N/A	Northwestern Univ
93	I	54,785	U.S. Department of Health and Human Services	TFED36-117	NSAPB Foundation
93	I	-630	U.S. Department of Health and Human Services	7-6295 Release 2	Oak Ridge Inst Science
93	I	-1,905	U.S. Department of Health and Human Services	7-6295 Release 3	Oak Ridge Inst Science
93	I	-1,878	U.S. Department of Health and Human Services	7-6295 Release 5	Oak Ridge Inst Science
93	I	3,861	U.S. Department of Health and Human Services	N/A	Oak Ridge Inst Science
93	I	641	U.S. Department of Health and Human Services	N/A	Ohio State Univ
93	I	46,899	U.S. Department of Health and Human Services	3409010335	Oklahoma St Dept Hlt
93	I	42,253	U.S. Department of Health and Human Services	N/A	Organix, Inc.
93	I	52,859	U.S. Department of Health and Human Services	0081.01.01	Pacific Inst Resch
93	I	55,141	U.S. Department of Health and Human Services	CHGME PP: G-37	Quality Resource Sys
93	I	80,146	U.S. Department of Health and Human Services	N/A	RTI International
93	I	6,199	U.S. Department of Health and Human Services	1-312-0207901	RTI International
93	I	110,394	U.S. Department of Health and Human Services	1-312-0208290	RTI International
93	I	113,351	U.S. Department of Health and Human Services	1-312-0208452/290-02	RTI International
93	I	106,268	U.S. Department of Health and Human Services	1-312-0209322/GS-10F	RTI International
93	I	64,074	U.S. Department of Health and Human Services	1-312-0209783	RTI International
93	I	170,291	U.S. Department of Health and Human Services	1-312-0210088	RTI International
93	I	81,796	U.S. Department of Health and Human Services	2-312-0210358	RTI International
93	I	71,066	U.S. Department of Health and Human Services	3-312-0209686	RTI International
93	I	7,269	U.S. Department of Health and Human Services	4-312-0207897	RTI International
93	I	26,236	U.S. Department of Health and Human Services	N/A	Science Lrng Res Inc
93	I	13,673	U.S. Department of Health and Human Services	5-20797	Scripps Resch Inst
93	I	13,769	U.S. Department of Health and Human Services	5-20882	Scripps Resch Inst
93	I	100,093	U.S. Department of Health and Human Services	5-22123	Scripps Resch Inst
93	I	22,672	U.S. Department of Health and Human Services	5-22694	Scripps Resch Inst
93	I	158,324	U.S. Department of Health and Human Services	PO#5-22602	Scripps Resch Inst
93	I	654,174	U.S. Department of Health and Human Services	BRS-ACURE-Q-06-00160	Social & Scientific
93	I	636,210	U.S. Department of Health and Human Services	BRS-IMPCT-Q-06-00102	Social & Scientific
93	I	-46,178	U.S. Department of Health and Human Services	120039010	St Jude Chldrn Rsch
93	I	74,754	U.S. Department of Health and Human Services	120039020	St Jude Chldrn Rsch
93	I	234,653	U.S. Department of Health and Human Services	N/A	St Louis Univ
93	I	5,236	U.S. Department of Health and Human Services	N/A	Tohomo O'Adham Nation
93	I	4,830	U.S. Department of Health and Human Services	N/A	U Med & Dentstry NJ
93	I	20,187	U.S. Department of Health and Human Services	PO#P0303760/P0242352	U Med & Dentstry NJ



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93	I	3,796	U.S. Department of Health and Human Services	2-5-80344	Univ Colorado Hlth
93	I	890	U.S. Department of Health and Human Services	N/A	Univ Health Network
93	I	1,563	U.S. Department of Health and Human Services	N/A	Univ Md-Baltimore
93	I	14,474	U.S. Department of Health and Human Services	PO SR00000171	Univ Md-Baltimore
93	I	-16	U.S. Department of Health and Human Services	N/A	Univ of Alabama
93	I	106,585	U.S. Department of Health and Human Services	N/A	Univ of Alabama
93	I	206,664	U.S. Department of Health and Human Services	N/A	Univ of Alabama
93	I	-45,683	U.S. Department of Health and Human Services	N/A	Univ of Florida
93	I	332,047	U.S. Department of Health and Human Services	PO Z836156	Univ of Hawaii
93	I	-569	U.S. Department of Health and Human Services	P.O.#S01117	Univ of Maryland
93	I	924	U.S. Department of Health and Human Services	R01AR47711-01/S0210	Univ of Maryland
93	I	59,515	U.S. Department of Health and Human Services	66242L/ PO M117862	Univ of Miami
93	I	-14,338	U.S. Department of Health and Human Services	B6367251103	Univ of Minnesota
93	I	-18,321	U.S. Department of Health and Human Services	S6656567101	Univ of Minnesota
93	I	106	U.S. Department of Health and Human Services	104407	Univ of Pittsburgh
93	I	6,045	U.S. Department of Health and Human Services	106908	Univ of Pittsburgh
93	I	49,025	U.S. Department of Health and Human Services	N/A	Univ of Utah
93	I	24,101	U.S. Department of Health and Human Services	GC11451.126448	Univ of Virginia
93	I	34,880	U.S. Department of Health and Human Services	GC11451.126454	Univ of Virginia
93	I	249,432	U.S. Department of Health and Human Services	GC11572.128516	Univ of Virginia
93	I	230,221	U.S. Department of Health and Human Services	GC11572.128523	Univ of Virginia
93	I	3,624	U.S. Department of Health and Human Services	04-8132	Univ Wisconsin
93	I	5,400	U.S. Department of Health and Human Services	N/A	Univ Wisconsin
93	I	24,427	U.S. Department of Health and Human Services	P844060	Univ Wisconsin
93	I	-10,381	U.S. Department of Health and Human Services	N/A	Universidad Metropol
93	I	54,149	U.S. Department of Health and Human Services	07417-014-000-00-UNC	Urban Institute
93	I	-309	U.S. Department of Health and Human Services	GMO-010108/N01MH900	UT Southwest Med Ctr
93	I	97,624	U.S. Department of Health and Human Services	GMO010108/N01MH90003	UT Southwest Med Ctr
93	I	16,192	U.S. Department of Health and Human Services	GMO-010137	UT Southwest Med Ctr
93	I	3,425	U.S. Department of Health and Human Services	GMO-010171	UT Southwest Med Ctr
93	I	5,819	U.S. Department of Health and Human Services	GMO-500206	UT Southwest Med Ctr
93	I	249,689	U.S. Department of Health and Human Services	N/A	Wake Forest Univ Sch Med
93	I	-161	U.S. Department of Health and Human Services	31184 WHIMS MRI-UNCC	Wake Forest University
93	I	28,873	U.S. Department of Health and Human Services	N01-WH-4-4221	Wake Forest University
93	I	107,459	U.S. Department of Health and Human Services	0665-08428	Wash Dept Soc & Hlth
93	I	18,451	U.S. Department of Health and Human Services	2905791A/ WU-08-104	Wash Univ-St Louis
93	I	-534	U.S. Department of Health and Human Services	PO 29006Q/WU-04-211/	Wash Univ-St Louis
93	I	13,554	U.S. Department of Health and Human Services	N/A	White Mtn Apache Nation
93	I	81,322	U.S. Department of Health and Human Services	N/A	Wits Health Consort.

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93	I	2,280	U.S. Department of Health and Human Services	N/A	Yale University
93	I	53,375	U.S. Department of Health and Human Services	N/A	YMCA Young Men Christian Assoc.
93.061	D	352,395	Innovations in Applied Public Health Research		
93.061	I	24,297	Innovations in Applied Public Health Research	1-312-0209362	RTI International
93.061	I	-1,412	Innovations in Applied Public Health Research	1-46U-9362	RTI International
93.061	I	13,753	Innovations in Applied Public Health Research	PO# 29525P	Wash Univ-St Louis
93.063	D	104,510	Centers for Genomics and Public Health		
93.086	D	471,866	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.103	I	2,100	Food and Drug Administration-Research	Z-179903	Univ Md College Park
93.107	D	842,904	Model State-Supported Area Health Education Centers		
93.110	D	2,913,631	Maternal and Child Health Federal Consolidated Programs		
93.110	I	-85	Maternal and Child Health Federal Consolidated Programs	N/A	Southeast Reg Genet
93.113	D	6,599,485	Environmental Health		
93.113	I	2,484	Environmental Health	PG-4013-01	Univ of Montana
93.114	D	389,987	Applied Toxicological Research and Testing		
93.115	D	96,908	Biometry and Risk Estimation - Health Risks from Environmental Exposures		
93.117	D	177,301	Grants for Preventive Medicine		
93.121	D	10,668,078	Oral Diseases and Disorders Research		
93.121	I	41,234	Oral Diseases and Disorders Research	MOA# P50MH080272	Beth Israel Deacon M
93.121	I	1,632	Oral Diseases and Disorders Research	06WVOLL-02-M2	Kaiser Fdn Res Insti
93.121	I	17,956	Oral Diseases and Disorders Research	N/A	Kaiser Fdn Res Insti
93.121	I	46,539	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	179,365	Oral Diseases and Disorders Research	HS2356	Tufts University
93.121	I	-718	Oral Diseases and Disorders Research	2963SC	Univ Calif-San Francisco
93.121	I	19,820	Oral Diseases and Disorders Research	5 U01 DE016747-03/00	Univ of Alabama-Birm
93.121	I	26	Oral Diseases and Disorders Research	N/A	Univ of Alabama-Birm
93.121	I	26	Oral Diseases and Disorders Research	F011314	Univ of Michigan
93.121	I	12,511	Oral Diseases and Disorders Research	549852	Univ of Pennsylvania
93.121	I	-24,390	Oral Diseases and Disorders Research	PO#1757416/1566158	Univ of Pennsylvania
93.121	I	-9,091	Oral Diseases and Disorders Research	892504	Univ of Wash-Seattle
93.127	D	135,297	Emergency Medical Services for Children		
93.134	I	-1,618	Grants to Increase Organ Donations	N/A	Carolina Donor Svcs
93.135	D	5,187,527	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.136	D	2,033,940	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	2,698	Injury Prevention and Control Research and State and Community Based Programs	N/A	Savir Soc for Advanc
93.143	D	2,957,142	NIEHS Superfund Hazardous Substances-Basic Research and Education		
93.155	D	901,789	Rural Health Research Centers		
93.172	D	3,855,883	Human Genome Research		
93.172	I	330,588	Human Genome Research	146500	Duke University

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93.172	I	57,656	Human Genome Research	SA5763-11790	Univ Calif-Berkeley
93.172	I	646	Human Genome Research	N/A	Univ of Tex Houston
93.172	I	17,079	Human Genome Research	0006055A	Univ of Tex Houston
93.172	I	-3,767	Human Genome Research	UTA05-116	Univ of Texas-Austin
93.173	D	2,401,943	Research Related to Deafness and Communication Disorders		
93.173	I	76,456	Research Related to Deafness and Communication Disorders	2000184642	Johns Hopkins Univ
93.178	D	208,111	Nursing Workforce Diversity		
93.185	D	64,168	Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects		
93.186	D	339,236	National Research Service Award in Primary Care Medicine		
93.191	D	-2,960	Allied Health Special Projects		
93.192	D	-1,665	Quentin N. Burdick Program for Rural Interdisciplinary Training		
93.213	D	2,134,636	Research and Training in Complementary and Alternative Medicine		
93.213	I	2,244	Research and Training in Complementary and Alternative Medicine	145529	Duke Univ Med Ctr
93.213	I	103,788	Research and Training in Complementary and Alternative Medicine	764267	Univ of Miami
93.217	I	95,628	Family Planning-Services	6 FPHPA046005-02-01	Planned Parenthood
93.225	D	338,917	National Research Service Awards-Health Services Research Training		
93.226	D	1,034,226	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	2,168	Research on Healthcare Costs, Quality and Outcomes	N/A	Nat Init Chld Hlthcr
93.226	I	47,406	Research on Healthcare Costs, Quality and Outcomes	004	Shaw University
93.226	I	15,391	Research on Healthcare Costs, Quality and Outcomes	006	Shaw University
93.226	I	11,951	Research on Healthcare Costs, Quality and Outcomes	004A	Shaw University
93.230	I	3,451	Consolidated Knowledge Development and Application (KD&A) Program	P.O.#0038020	Nat Dev Rsch Institu
93.236	D	3,961	Grants for Dental Public Health Residency Training		
93.239	I	99	Policy Research and Evaluation Grants	UKRF 3046947400-07-0	Univ of Kentucky
93.239	I	11,993	Policy Research and Evaluation Grants	UKRF 3048058900-07-1	Univ of Kentucky
93.241	I	89,966	State Rural Hospital Flexibility Program	S6659053104	Univ of Minnesota
93.241	I	278,554	State Rural Hospital Flexibility Program	S6659053105	Univ of Minnesota
93.242	D	14,919,398	Mental Health Research Grants		
93.242	I	69,960	Mental Health Research Grants	68E-1080101	Calif Inst Technolog
93.242	I	-3,449	Mental Health Research Grants	8	Columbia Univ
93.242	I	-10,461	Mental Health Research Grants	303-7231/DS805	Duke University
93.242	I	36,095	Mental Health Research Grants	303-7424/DS803	Duke University
93.242	I	9,389	Mental Health Research Grants	147050	Duke University
93.242	I	43,334	Mental Health Research Grants	137293/303-7153	Duke University
93.242	I	-457	Mental Health Research Grants	8602-61118-1	Johns Hopkins Univ
93.242	I	15,006	Mental Health Research Grants	PO#69409	Johns Hopkins Univ
93.242	I	42,229	Mental Health Research Grants	205283	Mass Gen Hosp
93.242	I	99,747	Mental Health Research Grants	0255-7432-4609	Mt Sinai Sch of Med

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93.242	I	70,083	Mental Health Research Grants	N/A	Organix, Inc.
93.242	I	2,082	Mental Health Research Grants	403968	Salk Insitute
93.242	I	20,999	Mental Health Research Grants	1557 G JB758	U Cal Los Angelos
93.242	I	16,201	Mental Health Research Grants	N/A	Univ of Alabama-Birm
93.242	I	15,085	Mental Health Research Grants	UF06106	Univ of Florida
93.242	I	-1	Mental Health Research Grants	F008906	Univ of Michigan
93.242	I	16,747	Mental Health Research Grants	3R30V/330V0	Univ of New Mexico
93.242	I	9,305	Mental Health Research Grants	110726-05	Univ of Pittsburgh
93.242	I	93,923	Mental Health Research Grants	K083633/144-PL12	Univ Wisconsin-Milwa
93.242	I	4,336	Mental Health Research Grants	WFUHS 51509	Wake Forest Univ Sch Med
93.243	D	76,872	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	50,385	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	07-SC-SAMSHA-1029	Duke University
93.243	I	100,056	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	08-SC-SAMHSA-1045	Duke University
93.247	D	125,357	Advanced Education Nursing Grant Program		
93.249	D	368,379	Public Health Training Centers Grant Program		
93.262	D	1,649,138	Occupational Safety and Health Program		
93.262	I	-219	Occupational Safety and Health Program	PO# 4000520249	Univ of Iowa
93.263	D	-98	Occupational Safety and Health - Training Grants		
93.264	D	179,997	Nurse Faculty Loan Program (NFLP)		
93.265	D	198,473	Comprehensive Geriatric Education Program(CGEP)		
93.271	D	427,777	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	414,378	Alcohol National Research Service Awards for Research Training		
93.273	D	5,954,508	Alcohol Research Programs		
93.273	I	3,176	Alcohol Research Programs	303-7239/DS823	Duke University
93.273	I	11,833	Alcohol Research Programs	05-SC-NIH-1055	Duke University
93.273	I	215,173	Alcohol Research Programs	150453.0004	Harvard Univ
93.273	I	42,814	Alcohol Research Programs	108942	Loyola Univ-Chicago
93.273	I	7,084	Alcohol Research Programs	GBNEU0169BL	Oregon Hlth Sciences
93.273	I	18,274	Alcohol Research Programs	WFUHS 52260	Wake Forest Univ Sch Med
93.277	D	117,057	Career Development Awards		
93.278	D	119,885	Drug Abuse National Research Service Awards for Research Training		
93.279	D	4,318,027	Drug Abuse and Addiction Research Programs		
93.279	I	69,362	Drug Abuse and Addiction Research Programs	145929	Duke University
93.279	I	31,972	Drug Abuse and Addiction Research Programs	139881/133050	Duke University
93.279	I	55,563	Drug Abuse and Addiction Research Programs	2R44DA020217-02	Flying Bridge Techno
93.279	I	6,622	Drug Abuse and Addiction Research Programs	0367.01.01	Pacific Inst Resch
93.279	I	12,649	Drug Abuse and Addiction Research Programs	PIRE	Pacific Inst Resch
93.279	I	103,404	Drug Abuse and Addiction Research Programs	3110-UNC-DHHS-0075	Penn State Univ
93.279	I	153,065	Drug Abuse and Addiction Research Programs	N/A	St Jude Childrn Rsch

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93.279	I	57,293	Drug Abuse and Addiction Research Programs	F014699	Univ of Michigan
93.281	D	1,020,478	Mental Health Research Career/Scientist Development Awards		
93.282	D	733,391	Mental Health National Research Service Awards for Research Training		
93.283	D	4,802,575	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	33,510	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-0645-04/04	Assc Amer Medical
93.283	I	196,893	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-0975-07/07	Assc Amer Medical
93.283	I	162	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-644-04/04	Assc Amer Medical
93.283	I	1	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3407-23/24	Assoc Sch Pub Health
93.283	I	17,532	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3453-23/23	Assoc Sch Pub Health
93.283	I	-75	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3460-23/23	Assoc Sch Pub Health
93.283	I	286,785	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3486-23/24	Assoc Sch Pub Health
93.283	I	246,260	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3493-23/24	Assoc Sch Pub Health
93.283	I	105,710	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/25	Assoc Sch Pub Health
93.283	I	127,415	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/26	Assoc Sch Pub Health
93.283	I	219,638	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3554-24/25	Assoc Sch Pub Health
93.283	I	154,224	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3554-24/26	Assoc Sch Pub Health
93.283	I	135,969	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-24/26	Assoc Sch Pub Health
93.283	I	38,491	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-25/25	Assoc Sch Pub Health
93.283	I	24,703	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698-25/25	Assoc Sch Pub Health
93.283	I	105,893	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698-25/26	Assoc Sch Pub Health
93.283	I	139,011	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25/25	Assoc Sch Pub Health
93.283	I	133,587	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25-26	Assoc Sch Pub Health
93.283	I	3,039	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3753-25/25	Assoc Sch Pub Health
93.283	I	562,595	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810-26/26	Assoc Sch Pub Health
93.283	I	19,237	Centers for Disease Control and Prevention-Investigations and Technical Assistance	15910	Natl Chldhd Cnrc Fdn
93.283	I	69,585	Centers for Disease Control and Prevention-Investigations and Technical Assistance	17-312-0208235	RTI International
93.286	D	3,350,701	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	67,258	Discovery and Applied Research for Technological Innovations to Improve Human Health	9-526-2184	Albert Einstein College
93.286	I	76,140	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hosp
93.286	I	54,715	Discovery and Applied Research for Technological Innovations to Improve Human Health	N/A	Brigham Women's Hosp
93.307	D	2,440,575	Minority Health and Health Disparities Research		
93.310	D	465,762	Trans-NIH Research Support		
93.342	D	3,576,606	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	102,720	Advanced Education Nursing Traineeships		
93.359	D	128,081	Nurse Education, Practice and Retention Grants		
93.361	D	4,538,815	Nursing Research		
93.361	I	14,680	Nursing Research	0004257/111754-2	Univ of Pittsburgh
93.375	D	86,089	Minority Biomedical Research Support		

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93.389	D	14,183,218	National Center for Research Resources		
93.389	I	80,795	National Center for Research Resources	CHMC 103824	Children's Hosp/Cinn
93.389	I	4,378	National Center for Research Resources	2006-1719	Univ Calif-Irvine
93.390	D	2,021,492	Academic Research Enhancement Award		
93.392	I	7,110	Cancer Construction	H3155-01	Georgia State Univ
93.393	D	7,705,599	Cancer Cause and Prevention Research		
93.393	I	5,999	Cancer Cause and Prevention Research	20728-02-04	Children's Hosp Phil
93.393	I	14,811	Cancer Cause and Prevention Research	Subaward 1	Columbia Univ
93.393	I	45,895	Cancer Cause and Prevention Research	132702	Duke Clinical Rsch
93.393	I	7,821	Cancer Cause and Prevention Research	153192/132702	Duke Clinical Rsch
93.393	I	76,848	Cancer Cause and Prevention Research	303-2189/DS836	Duke University
93.393	I	1,356	Cancer Cause and Prevention Research	303-2501/DS494	Duke University
93.393	I	1,377	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	4,050	Cancer Cause and Prevention Research	303-2795/DS494	Duke University
93.393	I	365	Cancer Cause and Prevention Research	5-40635-G4	Emory University
93.393	I	8,064	Cancer Cause and Prevention Research	R00884	Florida State
93.393	I	15,063	Cancer Cause and Prevention Research	PO#39506 0048	Indiana Univ
93.393	I	19,734	Cancer Cause and Prevention Research	0255-1051-4609	Mt Sinai Sch of Med
93.393	I	273	Cancer Cause and Prevention Research	Y433337	Univ of Arizona
93.393	I	28,738	Cancer Cause and Prevention Research	POZ743595,POZ799958	Univ of Hawaii
93.393	I	29,910	Cancer Cause and Prevention Research	QG840220	Univ of Kansas
93.393	I	6,177	Cancer Cause and Prevention Research	66294Y/POM114522	Univ of Miami
93.393	I	61,900	Cancer Cause and Prevention Research	F011807	Univ of Michigan
93.393	I	11,384	Cancer Cause and Prevention Research	N/A	Univ of Michigan
93.393	I	39,334	Cancer Cause and Prevention Research	883402	Univ of Wash-Seattle
93.393	I	-464	Cancer Cause and Prevention Research	H32720	Univ Southern California
93.393	I	255,966	Cancer Cause and Prevention Research	H35332	Univ Southern California
93.393	I	87,131	Cancer Cause and Prevention Research	X086170/144-PY41	Univ Wisconsin
93.393	I	12,640	Cancer Cause and Prevention Research	UNCCH/CA119069/50901	Wake Forest Univ Sch Med
93.394	D	2,381,242	Cancer Detection and Diagnosis Research		
93.394	I	16,970	Cancer Detection and Diagnosis Research	0210603	Boston University
93.394	I	19,547	Cancer Detection and Diagnosis Research	5710002271	MA Insti Technology
93.394	I	40	Cancer Detection and Diagnosis Research	5-37816/PO#926417	Univ of Pennsylvania
93.394	I	-1,365	Cancer Detection and Diagnosis Research	2112042/PO0000121538	Univ of Utah
93.394	I	-1,169	Cancer Detection and Diagnosis Research	WU-06-23/PO#29631J	Univ of Wash-Seattle
93.394	I	243,364	Cancer Detection and Diagnosis Research	PO#2904076A	Wash Univ-St Louis
93.394	I	11,724	Cancer Detection and Diagnosis Research	WU-07-37/PO29574N	Wash Univ-St Louis
93.395	D	3,608,928	Cancer Treatment Research		
93.395	I	16,958	Cancer Treatment Research	132944 FC 303-3346	Duke University

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93.395	I	3,396	Cancer Treatment Research	0000614936	Fred Hutchinsn Cancer Research Center
93.395	I	44,828	Cancer Treatment Research	0000634582	Fred Hutchinsn Cancer Research Center
93.395	I	137,328	Cancer Treatment Research	N/A	Gynecologic Oncology
93.395	I	-40,048	Cancer Treatment Research	10-14025-02-06/05-C1	H Lee Moffitt Cancer
93.395	I	-1,030	Cancer Treatment Research	SA308-1105-4377	LIT
93.395	I	-700	Cancer Treatment Research	14144	Natl Chldhd Cncr Fdn
93.395	I	-51	Cancer Treatment Research	15432	Natl Chldhd Cncr Fdn
93.395	I	26,424	Cancer Treatment Research	16138	Natl Chldhd Cncr Fdn
93.395	I	9,330	Cancer Treatment Research	16966	Natl Chldhd Cncr Fdn
93.395	I	9,755	Cancer Treatment Research	N/A	New Eng Med Ctr Hos
93.395	I	7,780	Cancer Treatment Research	60012380	Ohio State U Res Fdn
93.395	I	51,080	Cancer Treatment Research	4422SC	Univ Calif-San Francisco
93.395	I	4,006	Cancer Treatment Research	6067359/RFS700037	Univ Mass
93.395	I	-42	Cancer Treatment Research	071	Univ of Alabama-Birm
93.395	I	-147	Cancer Treatment Research	UF0269CG	Univ of Florida
93.395	I	42,437	Cancer Treatment Research	66249P	Univ of Miami
93.395	I	13,797	Cancer Treatment Research	F008827	Univ of Michigan
93.395	I	48,346	Cancer Treatment Research	VUMC33643-R	Vanderbilt U Med C
93.395	I	-1,195	Cancer Treatment Research	57874	Wake Forest Univ Hlt Sci
93.396	D	8,742,295	Cancer Biology Research		
93.396	I	15,194	Cancer Biology Research	N/A	Vanderbilt U Med C
93.396	I	128,116	Cancer Biology Research	VUMC8874	Vanderbilt U Med C
93.396	I	30,769	Cancer Biology Research	WU-07-221/PO269687S	Wash Univ-St Louis
93.397	D	12,401,458	Cancer Centers Support Grants		
93.397	I	9,892	Cancer Centers Support Grants	Y452435/Y482886	Univ of Arizona
93.398	D	4,041,490	Cancer Research Manpower		
93.399	D	6,650,227	Cancer Control		
93.399	I	-8,243	Cancer Control	530190.5735	Dartmouth College
93.399	I	50,162	Cancer Control	530196.5735	Dartmouth College
93.399	I	-945	Cancer Control	530244.575	Dartmouth College
93.399	I	541	Cancer Control	530547.575	Dartmouth College
93.399	I	2,207	Cancer Control	531007.5750	Dartmouth College
93.399	I	218,316	Cancer Control	502032.5000.L00378	Dartmouth College
93.399	I	3,954	Cancer Control	2000304568	Johns Hopkins Univ
93.399	I	-1,450	Cancer Control	N/A	NSAPB Fdn
93.399	I	4,168	Cancer Control	FY06.024.008	UC Hlth Science Ctr
93.399	I	895	Cancer Control	PO#P0005496	Univ of New Mexico
93.399	I	5,255	Cancer Control	07-028	Univ Texas-Galveston
93.399	I	24,865	Cancer Control	08-025	Univ Texas-Galveston

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93.399	I	82,732	Cancer Control	WU-06-164/29512M	Wash Univ-St Louis
93.481	D	123,260	Different Bacterial Species Selectively Induce TH1 Cells		
93.600	D	439,873	Head Start		
93.631	D	340,968	Developmental Disabilities Projects of National Significance		
93.632	D	494,309	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	1,016,255	Social Services Research and Demonstration		
93.648	D	342,867	Child Welfare Services Training Grants		
93.670	D	729,723	Child Abuse and Neglect Discretionary Activities		
93.822	D	4,856	Health Careers Opportunity Program		
93.837	D	12,774,863	Heart and Vascular Diseases Research		
93.837	I	33,551	Heart and Vascular Diseases Research	DS800	Duke Univ Med Ctr
93.837	I	3,675	Heart and Vascular Diseases Research	136454/137434	Duke University
93.837	I	1,840	Heart and Vascular Diseases Research	303-6092	Duke University
93.837	I	27,775	Heart and Vascular Diseases Research	303-6566	Duke University
93.837	I	314	Heart and Vascular Diseases Research	303-6800	Duke University
93.837	I	44,353	Heart and Vascular Diseases Research	E-17-669-G3	Georgia Inst of Tech
93.837	I	-18,406	Heart and Vascular Diseases Research	2 FRAM 771-01	Northern Calif Inst
93.837	I	45,272	Heart and Vascular Diseases Research	9920070110	Rand Corporation,Inc
93.837	I	57,190	Heart and Vascular Diseases Research	9920070130	Rand Corporation,Inc
93.837	I	149	Heart and Vascular Diseases Research	1107.06	SW Fdn Biomed Res
93.837	I	24,253	Heart and Vascular Diseases Research	07-1107.006	SW Fdn Biomed Res
93.837	I	68,871	Heart and Vascular Diseases Research	66143-03UNC/02-66141	Univ Miss Med Ctr
93.837	I	50,375	Heart and Vascular Diseases Research	3000803800	Univ of Michigan
93.837	I	11,189	Heart and Vascular Diseases Research	Q6636266507	Univ of Minnesota
93.837	I	102,569	Heart and Vascular Diseases Research	0000926/112946-1	Univ of Pittsburgh
93.837	I	1,252	Heart and Vascular Diseases Research	PO 41874/05-1052	Univ of S Carolina
93.837	I	581,338	Heart and Vascular Diseases Research	0004524B	Univ of Texas-Houston
93.837	I	195,717	Heart and Vascular Diseases Research	0004524C	Univ of Texas-Houston
93.837	I	34,515	Heart and Vascular Diseases Research	0005624A	Univ of Texas-Houston
93.837	I	53,228	Heart and Vascular Diseases Research	2409028-1/PO00001343	Univ of Utah
93.837	I	5,737	Heart and Vascular Diseases Research	2409028-1/PO00131592	Univ of Utah
93.837	I	-1,045	Heart and Vascular Diseases Research	GC11231-124755	Univ of Virginia
93.837	I	157,874	Heart and Vascular Diseases Research	GC11231-127326	Univ of Virginia
93.837	I	171,625	Heart and Vascular Diseases Research	GC11231-129647	Univ of Virginia
93.837	I	4,753	Heart and Vascular Diseases Research	214097	Univ of Wash-Seattle
93.837	I	31,494	Heart and Vascular Diseases Research	918761	Univ of Wash-Seattle
93.837	I	21,022	Heart and Vascular Diseases Research	N/A	Vascular Pharmaceutical
93.838	D	15,027,594	Lung Diseases Research		



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93.838	I	119,168	Lung Diseases Research	413390300301.076.S5	Chldrns Hosp Reg Med
93.838	I	16,165	Lung Diseases Research	150261	Duke Univ Med Ctr
93.838	I	8,467	Lung Diseases Research	5352/7R01HL072938-04	Educ Dev Ctr, Inc
93.838	I	58,606	Lung Diseases Research	4915SC	Univ Calif-San Francisco
93.838	I	11,624	Lung Diseases Research	FY05.102.042 AMD 4 U	Univ of Colorado
93.838	I	131,110	Lung Diseases Research	199722	Univ of Wash-Seattle
93.839	D	8,436,183	Blood Diseases and Resources Research		
93.839	I	5,257	Blood Diseases and Resources Research	468(20468)-07-02	Children's Hosp Phil
93.839	I	150,971	Blood Diseases and Resources Research	468(20468)-08-02	Children's Hosp Phil
93.839	I	91	Blood Diseases and Resources Research	139006/303-6850	Duke Univ Med Ctr
93.839	I	-7,186	Blood Diseases and Resources Research	139006/303-6851	Duke Univ Med Ctr
93.839	I	133,401	Blood Diseases and Resources Research	139354/302-6003	Duke Univ Med Ctr
93.839	I	13,399	Blood Diseases and Resources Research	144098 303-6932	Duke Univ Med Ctr
93.839	I	439,235	Blood Diseases and Resources Research	145041/139006	Duke Univ Med Ctr
93.839	I	7,583	Blood Diseases and Resources Research	303-6160/DS746	Duke Univ Med Ctr
93.839	I	106	Blood Diseases and Resources Research	303-6843/139006	Duke Univ Med Ctr
93.839	I	-2,330	Blood Diseases and Resources Research	303-6845/139006	Duke Univ Med Ctr
93.839	I	242,021	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	176,727	Blood Diseases and Resources Research	N/A	Ercole Biotech, Inc.
93.839	I	28,191	Blood Diseases and Resources Research	0600 370 F054 487	Northwestern Univ
93.839	I	32,645	Blood Diseases and Resources Research	3048060200-07-370	Univ of Kentucky
93.839	I	212,928	Blood Diseases and Resources Research	24-1106-0002-200	Univ of Nebraska
93.839	I	32,566	Blood Diseases and Resources Research	J065240	Univ Wisconsin
93.846	D	5,455,368	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	36,444	Arthritis, Musculoskeletal and Skin Diseases Research	101643	Brigham Women's Hosp
93.846	I	2,795	Arthritis, Musculoskeletal and Skin Diseases Research	148431/141082 303-17	Duke Univ Med Ctr
93.846	I	8,095	Arthritis, Musculoskeletal and Skin Diseases Research	141082/303-1718	Duke University
93.846	I	19,337	Arthritis, Musculoskeletal and Skin Diseases Research	P60-AR049459	Med Univ of Science
93.846	I	8,334	Arthritis, Musculoskeletal and Skin Diseases Research	R01-AR045476	Med Univ of Science
93.846	I	310,451	Arthritis, Musculoskeletal and Skin Diseases Research	9000577	Univ of Pittsburgh
93.846	I	-30,231	Arthritis, Musculoskeletal and Skin Diseases Research	9000577/111758-1	Univ of Pittsburgh
93.846	I	126,135	Arthritis, Musculoskeletal and Skin Diseases Research	9000585/112642-1	Univ of Pittsburgh
93.847	D	6,975,167	Diabetes, Endocrinology and Metabolism Research		
93.847	I	-524	Diabetes, Endocrinology and Metabolism Research	N/A	Archimage, Inc.
93.847	I	429	Diabetes, Endocrinology and Metabolism Research	N/A	Corpora Systems Inc
93.847	I	9,749	Diabetes, Endocrinology and Metabolism Research	S-DPP0809-JT10	George Washington University
93.847	I	140,787	Diabetes, Endocrinology and Metabolism Research	N/A	IGBMC
93.847	I	35,090	Diabetes, Endocrinology and Metabolism Research	Q6636505206	Univ of Minnesota
93.847	I	-391	Diabetes, Endocrinology and Metabolism Research	S6636505205	Univ of Minnesota

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93.847	I	45,397	Diabetes, Endocrinology and Metabolism Research	101H710	Univ Wisconsin-Madison
93.848	D	10,323,856	Digestive Diseases and Nutrition Research		
93.848	I	34,025	Digestive Diseases and Nutrition Research	MUSC07-032	Med Univ of Science
93.848	I	132,056	Digestive Diseases and Nutrition Research	NIH 1-R41-DK074193-0	Theralogics
93.848	I	10,269	Digestive Diseases and Nutrition Research	543833	Tulane University
93.848	I	12,675	Digestive Diseases and Nutrition Research	Roy C Orlando ,MD 544	Tulane University
93.848	I	104,984	Digestive Diseases and Nutrition Research	TRACS25844	Univ of Chicago
93.848	I	1	Digestive Diseases and Nutrition Research	N/A	VA Commonwealth Univ
93.848	I	37,169	Digestive Diseases and Nutrition Research	PT096479-SC100534	VA Commonwealth Univ
93.848	I	40,425	Digestive Diseases and Nutrition Research	CR-19467-431526	VA Polytechnic Inst
93.848	I	120,432	Digestive Diseases and Nutrition Research	PO#29880X/WU-04-210	Wash Univ-St Louis
93.849	D	3,220,033	Kidney Diseases, Urology and Hematology Research		
93.849	I	32,683	Kidney Diseases, Urology and Hematology Research	12.7892.K-UNC	Children Hosp Oakland
93.849	I	128,130	Kidney Diseases, Urology and Hematology Research	303-1415/123110	Duke Univ Med Ctr
93.849	I	235,469	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	289,691	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University
93.849	I	70,641	Kidney Diseases, Urology and Hematology Research	N/A	Feinstein Inst Med R
93.849	I	25,876	Kidney Diseases, Urology and Hematology Research	2000196602	Johns Hopkins Univ
93.849	I	-2,580	Kidney Diseases, Urology and Hematology Research	8502-90010-6	Johns Hopkins Univ
93.849	I	3,580	Kidney Diseases, Urology and Hematology Research	PO 8502-90010-6	Johns Hopkins Univ
93.849	I	699,091	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.849	I	-549	Kidney Diseases, Urology and Hematology Research	701-7515	Rhode Island Hospital
93.849	I	330,735	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.853	D	13,171,929	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	-12,633	Extramural Research Programs in the Neurosciences and Neurological Disorders	21D-1057534	Calif Inst Technolog
93.853	I	6,519	Extramural Research Programs in the Neurosciences and Neurological Disorders	128217	Duke University
93.853	I	21,962	Extramural Research Programs in the Neurosciences and Neurological Disorders	136398	Duke University
93.853	I	17,804	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-02	Mayo Clinic Rochester
93.853	I	50,977	Extramural Research Programs in the Neurosciences and Neurological Disorders	R01NS517691A1	Mayo Clinic Rochester
93.853	I	28,694	Extramural Research Programs in the Neurosciences and Neurological Disorders	13500000-32115-B	Stanford University
93.853	I	56,331	Extramural Research Programs in the Neurosciences and Neurological Disorders	SPOTS19449/1003888	Univ Cincinnati
93.853	I	-1,542	Extramural Research Programs in the Neurosciences and Neurological Disorders	P.O. 4000092925	Univ of Iowa
93.853	I	25,860	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	Univ of Miami
93.853	I	75,498	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#1978162/548762	Univ of Pennsylvania
93.853	I	3,969	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-04-125	Univ of Wash-Seattle
93.853	I	-2,133	Extramural Research Programs in the Neurosciences and Neurological Disorders	VUMC30286-R/5-R01-NS	Vanderbilt U Med C
93.853	I	28,477	Extramural Research Programs in the Neurosciences and Neurological Disorders	WFUHS 17025	Wake Forest University
93.853	I	-2,902	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29024P/WU-04-118	Wash Univ-St Louis
93.853	I	-6,472	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29881G/WU-06-13	Wash Univ-St Louis

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93.853	I	19,614	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#29993P/WU-07-104	Wash Univ-St Louis
93.853	I	103	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-181/PO29995L	Wash Univ-St Louis
93.853	I	18,412	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-236	Wash Univ-St Louis
93.853	I	864	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-07-109	Wash Univ-St Louis
93.853	I	11	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-08-196/PO#2905986	Wash Univ-St Louis
93.853	I	41,135	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-08-57/PO#2905096A	Washington St Univ
93.853	I	11,311	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06074	Yale University
93.853	I	-860	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06314	Yale University
93.853	I	55,631	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06954 (M-08-128)	Yale University
93.854	D	13,017	Biological Basis Research in the Neurosciences		
93.855	D	20,647,393	Allergy, Immunology and Transplantation Research		
93.855	I	15,689	Allergy, Immunology and Transplantation Research	100892	Brigham Women's Hospital
93.855	I	12,294	Allergy, Immunology and Transplantation Research	140514-2/303-0926	Duke Univ Med Ctr
93.855	I	60,830	Allergy, Immunology and Transplantation Research	140061	Duke University
93.855	I	-18,018	Allergy, Immunology and Transplantation Research	131714-1	Duke University
93.855	I	-11,415	Allergy, Immunology and Transplantation Research	131714-2	Duke University
93.855	I	20,148	Allergy, Immunology and Transplantation Research	140514-1/303-0925	Duke University
93.855	I	143,388	Allergy, Immunology and Transplantation Research	140514-1/303-1116	Duke University
93.855	I	193,707	Allergy, Immunology and Transplantation Research	140514-2/303-1117	Duke University
93.855	I	45,635	Allergy, Immunology and Transplantation Research	144433/132572	Duke University
93.855	I	402,341	Allergy, Immunology and Transplantation Research	303-1081	Duke University
93.855	I	576,974	Allergy, Immunology and Transplantation Research	303-1082	Duke University
93.855	I	593,819	Allergy, Immunology and Transplantation Research	303-1083	Duke University
93.855	I	465,231	Allergy, Immunology and Transplantation Research	303-1084	Duke University
93.855	I	189,429	Allergy, Immunology and Transplantation Research	303-1085	Duke University
93.855	I	276,692	Allergy, Immunology and Transplantation Research	303-1086	Duke University
93.855	I	130,874	Allergy, Immunology and Transplantation Research	303-1087	Duke University
93.855	I	28,177	Allergy, Immunology and Transplantation Research	303-1088	Duke University
93.855	I	31,483	Allergy, Immunology and Transplantation Research	303-1089	Duke University
93.855	I	9,803	Allergy, Immunology and Transplantation Research	801-03	Family Health Intl
93.855	I	-1	Allergy, Immunology and Transplantation Research	0000612174	Fred Hutchinsn Cancer Research Center
93.855	I	25,653	Allergy, Immunology and Transplantation Research	0000623812	Fred Hutchinsn Cancer Research Center
93.855	I	41,292	Allergy, Immunology and Transplantation Research	0000631092	Fred Hutchinsn Cancer Research Center
93.855	I	15,578	Allergy, Immunology and Transplantation Research	0000650981	Fred Hutchinsn Cancer Research Center
93.855	I	2,913,449	Allergy, Immunology and Transplantation Research	2000098352	Johns Hopkins Univ
93.855	I	44,941	Allergy, Immunology and Transplantation Research	2000139191	Johns Hopkins Univ
93.855	I	34,805	Allergy, Immunology and Transplantation Research	PO# 2000056553	Johns Hopkins Univ
93.855	I	9,981	Allergy, Immunology and Transplantation Research	UN-1031	Seattle Biomed Rsch
93.855	I	12,148	Allergy, Immunology and Transplantation Research	GR 1-R41-AI069602-01	Theralogics

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93.855	I	52,485	Allergy, Immunology and Transplantation Research	2006-1719	Univ Calif-Irvine
93.855	I	6,367	Allergy, Immunology and Transplantation Research	3048103204-07-498	Univ of Kentucky
93.855	I	126,390	Allergy, Immunology and Transplantation Research	412A775	Univ Wisconsin
93.856	D	1,000,476	Microbiology and Infectious Diseases Research		
93.856	I	-7,441	Microbiology and Infectious Diseases Research	303-0012	Duke Univ Med Ctr
93.856	I	32,914	Microbiology and Infectious Diseases Research	303-0877	Duke Univ Med Ctr
93.856	I	37,165	Microbiology and Infectious Diseases Research	303-0933	Duke Univ Med Ctr
93.856	I	23,427	Microbiology and Infectious Diseases Research	303-0934	Duke Univ Med Ctr
93.856	I	11,446	Microbiology and Infectious Diseases Research	303-0935	Duke Univ Med Ctr
93.856	I	1,097	Microbiology and Infectious Diseases Research	303-0936	Duke Univ Med Ctr
93.856	I	13,687	Microbiology and Infectious Diseases Research	303-0937	Duke Univ Med Ctr
93.856	I	1,081	Microbiology and Infectious Diseases Research	303-0312/130071	Duke University
93.856	I	21,305	Microbiology and Infectious Diseases Research	303-0836/137507	Duke University
93.856	I	1,325,634	Microbiology and Infectious Diseases Research	303-0974/143263	Duke University
93.856	I	150,674	Microbiology and Infectious Diseases Research	123273	Harvard Univ
93.856	I	-19,285	Microbiology and Infectious Diseases Research	P.O.#8011-39050	Johns Hopkins Univ
93.856	I	429	Microbiology and Infectious Diseases Research	1-R01-AI060373-01A1	Med Univ of Science
93.856	I	16,762	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	101,739	Microbiology and Infectious Diseases Research	AACTG.27.5199.01	Social & Scientific
93.856	I	10,969	Microbiology and Infectious Diseases Research	AACTG.27.5199.13	Social & Scientific
93.856	I	39,097	Microbiology and Infectious Diseases Research	AACTG.42.IICTU.03	Social & Scientific
93.856	I	-49,636	Microbiology and Infectious Diseases Research	AACTG.45.IICTU.07	Social & Scientific
93.856	I	126,426	Microbiology and Infectious Diseases Research	AACTG.45.IICTU.08	Social & Scientific
93.856	I	-26,967	Microbiology and Infectious Diseases Research	AACTG.50.5208.05	Social & Scientific
93.856	I	-10,476	Microbiology and Infectious Diseases Research	N/A	Univ of Alabama-Birm
93.856	I	3,090	Microbiology and Infectious Diseases Research	PO#4000533936/100053	Univ of Iowa
93.856	I	44,434	Microbiology and Infectious Diseases Research	288697	Univ of Wash-Seattle
93.856	I	1,641	Microbiology and Infectious Diseases Research	485235	Univ of Wash-Seattle
93.856	I	86,688	Microbiology and Infectious Diseases Research	853684	Univ of Wash-Seattle
93.856	I	90,588	Microbiology and Infectious Diseases Research	VUMC31558-R	Vanderbilt U Med C
93.859	D	31,594,922	Biomedical Research and Research Training		
93.859	I	18,195	Biomedical Research and Research Training	133612/146729	Duke Univ Med Ctr
93.859	I	37,758	Biomedical Research and Research Training	139097 303-4044/1276	Duke University
93.859	I	47,742	Biomedical Research and Research Training	3139-01/15-0032-02	Hlth Research Inc
93.859	I	-16,418	Biomedical Research and Research Training	GM076468-01 TASK P1	Jackson Laboratory
93.859	I	124,905	Biomedical Research and Research Training	PO# 600857	Jackson Laboratory
93.859	I	40,265	Biomedical Research and Research Training	TBN	Jackson Laboratory
93.859	I	80,898	Biomedical Research and Research Training	MUSC08-030	Med Univ of Science
93.859	I	24,013	Biomedical Research and Research Training	60008330/RF01095672	Ohio State Univ

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93.859	I	62,093	Biomedical Research and Research Training	6084755/RFS800061	Univ Mass
93.859	I	62,879	Biomedical Research and Research Training	PO#G270110913/ARIA 3	Univ of Arkansas
93.859	I	43,214	Biomedical Research and Research Training	PO#G280111682/ARIA 3	Univ of Arkansas
93.859	I	-1,581	Biomedical Research and Research Training	S0175925	Univ of California
93.859	I	40,328	Biomedical Research and Research Training	M8446041102	Univ of Minnesota
93.859	I	28,983	Biomedical Research and Research Training	PO# 52546	Univ of S Carolina
93.859	I	95,091	Biomedical Research and Research Training	A07008(M-08-156)	Yale University
93.864	D	2,062,633	Population Research		
93.864	I	146	Population Research	4-312-0208254/HD3963	RTI International
93.864	I	12,789	Population Research	1540187/PO#000041996	Univ of Colorado
93.864	I	-27,972	Population Research	PO#1391547/5-41134-C	Univ of Pennsylvania
93.865	D	36,233,690	Child Health and Human Development Extramural Research		
93.865	I	569	Child Health and Human Development Extramural Research	900900	Children's Mem Hosp
93.865	I	4,334	Child Health and Human Development Extramural Research	137288	Duke University
93.865	I	97,677	Child Health and Human Development Extramural Research	143812/130643	Duke University
93.865	I	60,738	Child Health and Human Development Extramural Research	151750/143812/130643	Duke University
93.865	I	26,191	Child Health and Human Development Extramural Research	5-41305-G3	Emory University
93.865	I	14,601	Child Health and Human Development Extramural Research	209-2	Family Health Intl
93.865	I	59	Child Health and Human Development Extramural Research	N/A	Mt Sinai Sch of Med
93.865	I	323,647	Child Health and Human Development Extramural Research	3107-UNC-DHHS-1502	Penn State Univ
93.865	I	235,080	Child Health and Human Development Extramural Research	3-312-0207778	RTI International
93.865	I	93,250	Child Health and Human Development Extramural Research	3000583782	Univ of Michigan
93.865	I	31,597	Child Health and Human Development Extramural Research	716656	Univ of Wash-Seattle
93.865	I	5,944	Child Health and Human Development Extramural Research	896625	Univ of Wash-Seattle
93.865	I	202,703	Child Health and Human Development Extramural Research	VUMC 33345	Vanderbilt U Med C
93.865	I	190,522	Child Health and Human Development Extramural Research	VUMC33449	Vanderbilt U Med C
93.865	I	15,545	Child Health and Human Development Extramural Research	WFUHS 51078	Wake Forest Univ Sch Med
93.866	D	3,474,581	Aging Research		
93.866	I	33,119	Aging Research	N/A	Boston University
93.866	I	-11,717	Aging Research	7339-5	Boston University
93.866	I	331,439	Aging Research	RA228353BAJ/7732	Boston University
93.866	I	841	Aging Research	JHU 8205-53703	Johns Hopkins Univ
93.866	I	78,281	Aging Research	3747SC	Univ Calif-San Francisco
93.866	I	404	Aging Research	0000004732	Univ Md-Baltimore
93.866	I	53,676	Aging Research	0000004939	Univ Md-Baltimore
93.866	I	11,049	Aging Research	2007-05744-01/A3845	Univ of Ill Champaign
93.866	I	17,546	Aging Research	463300	Univ of Wash-Seattle
93.867	D	1,642,063	Vision Research		
93.867	I	12,899	Vision Research	12254	Johns Hopkins Univ

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93.867	I	98,026	Vision Research	2000011614	Johns Hopkins Univ
93.867	I	69,795	Vision Research	2000133834	Johns Hopkins Univ
93.867	I	254	Vision Research	22-2283320	Western Michigan Univ
93.879	D	118,336	Medical Library Assistance		
93.884	D	637,517	Grants for Training in Primary Care Medicine and Dentistry		
93.894	D	863,760	Resource and Manpower Development in the Environmental Health Sciences		
93.894	I	2,584	Resource and Manpower Development in the Environmental Health Sciences	06-SC-NIH-1074	Duke Univ Med Ctr
93.894	I	39,072	Resource and Manpower Development in the Environmental Health Sciences	07-SC-NIH-1049	Duke Univ Med Ctr
93.900	D	-1	Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		
93.918	D	703,772	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.928	D	941,889	Special Projects of National Significance		
93.929	I	142,587	Center for Medical Rehabilitation Research	N/A	Univ of Alabama-Birm
93.929	I	31	Center for Medical Rehabilitation Research	GC10817-119854	Univ of Virginia
93.931	D	1,547,102	Demonstration Grants to States for Community Scholarship		
93.934	D	38,513	Fogarty International Research Collaboration Award		
93.941	D	323,110	HIV Demonstration, Research, Public and Professional Education Projects		
93.943	D	1,899,974	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.945	D	8,606	Assistance Programs for Chronic Disease Prevention and Control		
93.945	I	104,899	Assistance Programs for Chronic Disease Prevention and Control	5-20210-G1	Emory University
93.955	D	1,017,866	Health and Safety Programs for Construction Work		
93.964	D	170,642	Public Health Traineeships		
93.969	D	350,940	Geriatric Education Centers		
93.989	D	1,656,434	International Research and Research Training		
93.989	I	50,739	International Research and Research Training	Three (3)	Columbia Univ
93.989	I	8	International Research and Research Training	543438	Tulane University
94.005	D	321,596	Learn and Serve America-Higher Education		
94.005	I	4,247	Learn and Serve America-Higher Education	31-2462-321/31-1894-	Temple Univ
97.000	D	261,374	U S Department of Homeland Security		
97.001	I	122,651	Pilot Demonstration or Earmarked Projects	N/A	MDC-Mak Diff Comm S.
98	D	17,380,857	United States Agency for International Development		
98	I	64,565	United States Agency for International Development	20576	ABT Assoc Inc
98	I	25,257	United States Agency for International Development	2620-09-0-00-P-0108	Academy Edu Dev
98	I	47,043	United States Agency for International Development	08-0379	Ctr Commnty Selfhelp
98	I	1,114,091	United States Agency for International Development	MSA-04-392	Eastern VA Med Sch
98	I	52,092	United States Agency for International Development	PSA-06-09	Eastern VA Med Sch
98	I	-2,972	United States Agency for International Development	N/A	Engenderhealth, Inc
98	I	26,264	United States Agency for International Development	FCO 116107	Family Health Intl
98	I	7,185	United States Agency for International Development	FCO 172008	Family Health Intl

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98	I	627	United States Agency for International Development	FCO 213353/497-A-00-	Family Health Intl
98	I	11,741	United States Agency for International Development	FCO 402794	Family Health Intl
98	I	2,614	United States Agency for International Development	FCO 84078/HRN-A-00-9	Family Health Intl
98	I	3,508,183	United States Agency for International Development	GHS-I-00-07-00002-00	John Snow Institute
98	I	123,250	United States Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	13,467	United States Agency for International Development	AERA-0499	Kenan Institute Asia
98	I	78,347	United States Agency for International Development	FHPA046005-01-00	Planned Parenthood
98	I	20,476	United States Agency for International Development	N/A	Wits Health Consort.
98.004	I	372	Non-Governmental Organization Strengthening (NGO)	FHPA043220-06-00	Planned Parenthood
99	I	32,479	Other Federal Assistance	N/A	MDC-Mak Diff Comm S.
		536,302,115	Total — University of North Carolina at Chapel Hill		

**University of North Carolina at Charlotte**

10.206	D	59,014	Grants for Agricultural Research-Competitive Research Grants		
10.652	D	19,817	Forestry Research		
10.680	D	5,076	Forest Health Protection		
11.300	D	-41,778	Investments for Public Works and Economic Development Facilities		
11.467	I	1,999	Meteorologic and Hydrologic Modernization Development	S06-58390	Univ. Corporation for R
11.478	D	52,265	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
11.609	D	29,876	Measurement and Engineering Research and Standards		
12.002	I	35,616	Procurement Technical Assistance For Business Firms	Memo dated 12/5/06	Small Bus. & Tech Cntr
12.002	I	28,484	Procurement Technical Assistance For Business Firms	Letter dated 12/5/07	Small Bus. & Tech Cntr
12.300	D	74,519	Basic and Applied Scientific Research		
12.431	D	233,660	Basic Scientific Research		
12.431	I	8,781	Basic Scientific Research	G-2618-1	Colorado State Univ
12.431	I	20,951	Basic Scientific Research	Letter dated 8/30/07	Academy of Appl. Science
12.800	D	23,469	Air Force Defense Research Sciences Program		
12.901	D	72,772	Mathematical Sciences Grants Program		
12.902	D	49,592	Information Security Grant Program		
12.910	D	61,548	Research and Technology Development		
15.810	D	8,270	National Cooperative Geologic Mapping Program		
16.560	D	37,174	National Institute of Justice Research, Evaluation, and Development Project Grants		
20.701	I	10,584	University Transportation Centers Program	SubAward #08-015	Univ of Alabama-Tuscaloosa
43.002	D	634	Technology Transfer		
45.149	D	3,176	Promotion of the Humanities-Division of Preservation and Access		
45.149	I	52	Promotion of the Humanities-Division of Preservation and Access	PA-51155-05	Univ of Missouri-KC
47.041	D	1,078,849	Engineering Grants		
47.041	I	16,660	Engineering Grants	20070594	InsituTec Inc
47.049	D	514,860	Mathematical and Physical Sciences		

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47.050	D	112,574	Geosciences		
47.070	D	1,296,730	Computer and Information Science and Engineering		
47.074	D	352,406	Biological Sciences		
47.075	D	258,410	Social, Behavioral, and Economic Sciences		
47.076	D	1,873,504	Education and Human Resources		
47.076	I	14,725	Education and Human Resources	AGMT Dated 10/17/06	Amer Educ Rsch Assoc
47.076	I	543	Education and Human Resources	930105	NC Science & Math Alliance
47.079	D	36,391	International Science and Engineering (OISE)		
59.037	I	93,730	Small Business Development Centers	Letter Dated 12/13/06	Small Bus. & Tech Cntr
59.037	I	57,990	Small Business Development Centers	Letter Dated 12/11/07	Small Bus. & Tech Cntr
59.037	I	13	Small Business Development Centers	Letter Dated 12/15/03	Small Bus. & Tech Cntr
59.037	I	122	Small Business Development Centers	Letter Dated 12/1/05	Small Bus. & Tech Cntr
66.509	D	54,929	Science To Achieve Results (STAR) Research Program		
66.511	D	5,868	Office of Research and Development Consolidated Research/Training		
66.814	D	55,735	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements		
81.049	D	272,525	Office of Science Financial Assistance Program		
81.089	D	131,214	Fossil Energy Research and Development		
84.007	D	959,270	Federal Supplemental Educational Opportunity Grants		
84.032	D	2,953,184	Federal Family Education Loans		
84.033	D	193,697	Federal Work-Study Program		
84.038	D	6,808,209	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	252,773	TRIO-Student Support Services		
84.063	D	13,964,689	Federal Pell Grant Program		
84.116	D	140,282	Fund for the Improvement of Postsecondary Education		
84.184	D	119,374	Safe and Drug-Free Schools and Communities-National Programs		
84.200	D	33,337	Graduate Assistance in Areas of National Need		
84.217	D	135,376	TRIO-McNair Post-Baccalaureate Achievement		
84.305	D	1,407	Education Research, Development and Dissemination		
84.324	D	959,129	Research in Special Education		
84.324	I	32,384	Research in Special Education	223311A	University of Oregon
84.324	I	187,966	Research in Special Education	4-68504-05-268	Univ of Kentucky-RF
84.325	D	431,094	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	1,051,824	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.375	D	561,710	Academic Competitiveness Grants		
84.376	D	391,363	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.121	D	606	Oral Diseases and Disorders Research		



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93.124	D	6,709	Nurse Anesthetist Traineeships		
93.136	D	82,946	Injury Prevention and Control Research and State and Community Based Programs		
93.213	I	10,053	Research and Training in Complementary and Alternative Medicine	147311	Duke University
93.226	I	-153	Research on Healthcare Costs, Quality and Outcomes	Letter Dated 6/12/06	Carolinas Healthcare Sys
93.242	D	51,552	Mental Health Research Grants		
93.279	D	416,026	Drug Abuse and Addiction Research Programs		
93.281	D	116,671	Mental Health Research Career/Scientist Development Awards		
93.286	D	90,826	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.307	I	8,180	Minority Health and Health Disparities Research	1557 G HC942	The Regents of Univ of California
93.358	D	48,698	Advanced Education Nursing Traineeships		
93.393	D	240,999	Cancer Cause and Prevention Research		
93.838	D	245,071	Lung Diseases Research		
93.846	D	335,410	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	16,012	Arthritis, Musculoskeletal and Skin Diseases Research	PO 1000610186	University of Iowa
93.848	D	195,248	Digestive Diseases and Nutrition Research		
93.849	D	13,123	Kidney Diseases, Urology and Hematology Research		
93.853	D	304,835	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	16,131	Extramural Research Programs in the Neurosciences and Neurological Disorders	26-1601-53-61	Univ of Texas at Arlington
93.855	D	188,605	Allergy, Immunology and Transplantation Research		
93.855	I	72,137	Allergy, Immunology and Transplantation Research	0000631774	Fred Hutchinson Cancer Research Center
93.856	D	75	Microbiology and Infectious Diseases Research		
93.856	I	65,752	Microbiology and Infectious Diseases Research	Letter Dated 8/30/07	Soymeds
93.859	D	1,240,119	Biomedical Research and Research Training		
93.865	I	17,560	Child Health and Human Development Extramural Research	R21 HD055202-01	Carolinas Healthcare Sys
93.865	I	4,964	Child Health and Human Development Extramural Research	444918-30092	Univ of California-San Francisco
93.867	D	20,431	Vision Research		
93.879	I	10,469	Medical Library Assistance	MUSC07-014	Medical University of SC
93.925	D	188,826	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		40,208,278	Total — University of North Carolina at Charlotte		

**University of North Carolina at Greensboro**

10.206	D	73,975	Grants for Agricultural Research-Competitive Research Grants		
10.217	D	84,812	Higher Education Challenge Grants		
10.250	D	33,059	Agricultural and Rural Economic Research		
12.420	I	425,570	Military Medical Research and Development	W81XWH-05-1-0383	Moses Cone Health System
14.512	D	139	Community Development Work-Study Program		
14.900	I	-390	Lead-Based Paint Hazard Control in Privately-Owned Housing	05-1148	City of Greensboro
14.900	I	2,247	Lead-Based Paint Hazard Control in Privately-Owned Housing	2007-1022	City of Greensboro
14.900	I	1,052	Lead-Based Paint Hazard Control in Privately-Owned Housing	2008-1017	City of Greensboro

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15	D	10,089	U.S. Department of the Interior		
16.560	D	161,485	National Institute of Justice Research, Evaluation, and Development Project Grants		
27.011	D	114,451	Intergovernmental Personnel Act (IPA) Mobility Program		
43	I	3,004	National Aeronautics and Space Administration	1329344	California Inst of Technology Jet Propulsion Lab
45.024	D	32,287	Promotion of the Arts-Grants to Organizations and Individuals		
45.160	D	95,422	Promotion of the Humanities-Fellowships and Stipends		
45.164	D	947	Promotion of the Humanities-Public Programs		
47	I	12,783	National Science Foundation	PO210929	Indiana Univ./Purdue Univ.
47	D	1,720	National Science Foundation		
47.049	D	178,040	Mathematical and Physical Sciences		
47.049	I	1,017	Mathematical and Physical Sciences	DMS-0536991	Mathematical Association of America,The
47.049	I	15,740	Mathematical and Physical Sciences	08175-000-00-UNC-01	Urban Institute
47.070	D	65,758	Computer and Information Science and Engineering		
47.074	D	778,146	Biological Sciences		
47.074	I	33,347	Biological Sciences	0423641	National Evolutionary Synthesis Center
47.074	I	6,963	Biological Sciences	SA5787-21649	University of California
47.075	D	235,491	Social, Behavioral, and Economic Sciences		
47.075	I	5,142	Social, Behavioral, and Economic Sciences	WFUHS 16308	Wake Forest University
47.076	D	181,744	Education and Human Resources		
47.076	I	-5,983	Education and Human Resources	ESI 0407373	Science Museum of Minnesota
47.079	D	15,126	International Science and Engineering (OISE)		
66	I	9,573	Environmental Protection Agency	20060341	Southeast TechInventures, Inc.
66.509	I	1,452	Science To Achieve Results (STAR) Research Program	F012487	University of Michigan
66.509	D	41,691	Science To Achieve Results (STAR) Research Program		
81.049	I	58,400	Office of Science Financial Assistance Program	G-42-6C7-G2	Georgia Inst. of Technology
84	D	7,971,047	U.S. Department of Education		
84	I	2,013	U.S. Department of Education	PO52763	Southwest Education Alliance
84	I	76,079	U.S. Department of Education	S450005013	Edvantia, Inc.
84	I	40,400	U.S. Department of Education	S450005013	Edvantia, Inc.
84	I	66,045	U.S. Department of Education	ED04C00123	Northwest Regional Educational Laboratory
84	I	47,264	U.S. Department of Education	ED04C00123	Northwest Regional Educational Laboratory
84	I	11,400	U.S. Department of Education	SRV06TA-014	Northeastern Regional Collaborative
84	I	44,518	U.S. Department of Education	PO 53784	Southwest Educational Development Laboratory
84	I	84,581	U.S. Department of Education	PO 53784	Southwest Educational Development Laboratory
84	I	30,561	U.S. Department of Education	P/O 761	Guilford County Schools
84	I	2,369	U.S. Department of Education	54322	Southwest Educational Development Laboratory
84	I	65,169	U.S. Department of Education	PO 54595	Southwest Educational Development Laboratory
84	I	72,209	U.S. Department of Education	PO 54595	Southwest Educational Development Laboratory
84.007	D	603,108	Federal Supplemental Educational Opportunity Grants		

## STATE OF NORTH CAROLINA

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.032	D	10,977,084	Federal Family Education Loans		
84.033	D	393,173	Federal Work-Study Program		
84.038	D	6,665,154	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	266,268	TRIO-Student Support Services		
84.063	D	11,992,019	Federal Pell Grant Program		
84.170	D	27,098	Javits Fellowships		
84.214	D	393,555	Even Start-Migrant Education		
84.305	D	443,789	Education Research, Development and Dissemination		
84.305	I	50,731	Education Research, Development and Dissemination	GM 10087-125783	University of Virginia
84.310	I	19,432	Parental Information and Resource Centers	U310A060130	Exceptional Children's Assistance Center
84.325	D	991,822	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.349	I	50,951	Early Childhood Educator Professional Development	P28080	South Carolina Department of Education
84.375	D	805,095	Academic Competitiveness Grants		
84.376	D	205,151	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93	I	14,090	U.S. Department of Health and Human Services	2R44DA015592-02	Tanglewood Research
93	D	32,866	U.S. Department of Health and Human Services		
93.110	I	269,926	Maternal and Child Health Federal Consolidated Programs	6U38MC00217-05-01	Sickle Cell Disease Association of America
93.110	I	12,708	Maternal and Child Health Federal Consolidated Programs	6U93MC00217-02-01	Sickle Cell Disease Association of America
93.113	D	35,384	Environmental Health		
93.115	I	42,877	Biometry and Risk Estimation - Health Risks from Environmental Exposures	WUHS 14517	Wake Forest University
93.121	I	15,603	Oral Diseases and Disorders Research	WUHS 50029	Wake Forest University
93.124	D	23,023	Nurse Anesthetist Traineeships		
93.191	D	130,375	Allied Health Special Projects		
93.242	D	414,927	Mental Health Research Grants		
93.242	I	429	Mental Health Research Grants	OR57-001.02	University of Tennessee
93.242	I	32,022	Mental Health Research Grants	2U01 HD 0400533-07	University of Alabama
93.242	I	203,782	Mental Health Research Grants	MH048762 UNC-G SUB	Duke University
93.242	I	63,821	Mental Health Research Grants	WUHS/UNCG-159000-51	Wake Forest University
93.242	I	7,454	Mental Health Research Grants	500499.5000.L00203	Dartmouth College
93.242	I	6,340	Mental Health Research Grants	147050	Duke University
93.243	I	20,749	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	4102-17087	Purdue Univ.
93.247	D	474,453	Advanced Education Nursing Grant Program		
93.260	D	456,857	Family Planning-Personnel Training		
93.265	D	179,150	Comprehensive Geriatric Education Program(CGEP)		
93.273	D	20,655	Alcohol Research Programs		
93.273	I	9,790	Alcohol Research Programs	WUHS13237	Wake Forest University
93.273	I	33,694	Alcohol Research Programs	WUHS 12001	Wake Forest University
93.277	D	115,927	Career Development Awards		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.279	D	118,423	Drug Abuse and Addiction Research Programs		
93.279	I	2,921	Drug Abuse and Addiction Research Programs	541750P620989	Northeastern University
93.279	I	2,364	Drug Abuse and Addiction Research Programs	06-SC-NIH-1014	Duke University
93.279	I	81,465	Drug Abuse and Addiction Research Programs	R414269	University at Buffalo, SUNY
93.279	I	19,290	Drug Abuse and Addiction Research Programs	PO #110532	California Pacific Medical Center
93.279	I	39,067	Drug Abuse and Addiction Research Programs	20080074	Prevention Strategies LLC
93.279	I	37,711	Drug Abuse and Addiction Research Programs	20080082	Prevention Strategies LLC
93.279	I	22,629	Drug Abuse and Addiction Research Programs	542650P823560	Northeastern University
93.279	I	3,012	Drug Abuse and Addiction Research Programs	B6296386201	University of Minnesota
93.279	I	33,520	Drug Abuse and Addiction Research Programs	205256	Temple Univ.
93.281	D	116,928	Mental Health Research Career/Scientist Development Awards		
93.282	D	29,602	Mental Health National Research Service Awards for Research Training		
93.307	D	595,449	Minority Health and Health Disparities Research		
93.358	D	89,489	Advanced Education Nursing Traineeships		
93.361	D	20,045	Nursing Research		
93.361	I	13,319	Nursing Research	3527-UNCG-DHHS-8910	Pennsylvania State Univ.
93.365	I	35,207	Sickle Cell Treatment Demonstration Program	4-312-0210355	Research Triangle Institute International
93.390	D	6,685	Academic Research Enhancement Award		
93.395	I	8,988	Cancer Treatment Research	0255-2461-4609	Mount Sinai School of Medicine
93.398	I	16,952	Cancer Research Manpower	5 R25 CA106870-04	University of Alabama
93.630	I	17,661	Developmental Disabilities Basic Support and Advocacy Grants	RFA #1 06-07	NC Council on Developmental Disabilities
93.652	I	11,936	Adoption Opportunities	90CQ0001/01	Adoption Exchange Association
93.652	I	1,108	Adoption Opportunities	90CQ0002/01	Adoption Exchange Association
93.846	D	325,794	Arthritis, Musculoskeletal and Skin Diseases Research		
93.847	D	213,718	Diabetes, Endocrinology and Metabolism Research		
93.848	D	262,381	Digestive Diseases and Nutrition Research		
93.848	I	33,112	Digestive Diseases and Nutrition Research	1R01DK064986-01	Duke University
93.848	I	144,839	Digestive Diseases and Nutrition Research	148522/135942	Duke University
93.853	D	25,119	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	122,158	Extramural Research Programs in the Neurosciences and Neurological Disorders	123467/139612/146343	Duke University
93.855	D	49,762	Allergy, Immunology and Transplantation Research		
93.855	I	1,843	Allergy, Immunology and Transplantation Research	5U2RTW006246-05	University of Alabama
93.859	D	247,682	Biomedical Research and Research Training		
93.865	D	345,862	Child Health and Human Development Extramural Research		
93.865	I	61,175	Child Health and Human Development Extramural Research	FY2001-086M11	Univ. of Kansas
93.865	I	79,487	Child Health and Human Development Extramural Research	8608-53745	Johns Hopkins Univ.
93.865	I	76,162	Child Health and Human Development Extramural Research	One (1)	Columbia Univ.
93.865	I	155,836	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Institute and State University
93.865	I	21,062	Child Health and Human Development Extramural Research	WFUHS 50528	Wake Forest University

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.941	D	117,727	HIV Demonstration, Research, Public and Professional Education Projects		
93.974	D	268,750	Family Planning-Service Delivery Improvement Research Grants		
93.994	I	13,119	Maternal and Child Health Services Block Grant to the States	U01MC00001	Association of Maternal and Child Health Pg
		<u>51,578,645</u>	Total — University of North Carolina at Greensboro		

**University of North Carolina at Pembroke**

17.259	I	257,542	WIA Youth Activities	06-44-5467	LRCOG
47.049	D	83,168	Mathematical and Physical Sciences		
47.076	I	36,218	Education and Human Resources	603356	RCC
84.007	D	95,164	Federal Supplemental Educational Opportunity Grants		
84.032	D	618,823	Federal Family Education Loans		
84.033	D	218,177	Federal Work-Study Program		
84.038	D	1,725,921	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	362,609	TRIO-Student Support Services		
84.047	D	308,147	TRIO-Upward Bound		
84.063	D	7,898,658	Federal Pell Grant Program		
84.287	D	108,108	Twenty-First Century Community Learning Centers		
84.299	D	248,388	Indian Education-Special Programs		
84.350	D	104,281	Transition to Teaching		
84.375	D	397,550	Academic Competitiveness Grants		
84.376	D	116,000	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.375	D	327,638	Minority Biomedical Research Support		
93.822	D	39,316	Health Careers Opportunity Program		
93.865	D	45,179	Child Health and Human Development Extramural Research		
93.910	D	214,445	Family and Community Violence Prevention Program		
93.926	D	481,973	Healthy Start Initiative		
		<u>13,687,305</u>	Total — University of North Carolina at Pembroke		

**University of North Carolina at Wilmington**

10.200	D	190,202	Grants for Agricultural Research, Special Research Grants		
10.500	I	1,978	Cooperative Extension Service	622181	Texas A&M
11.417	D	293,043	Sea Grant Support		
11.417	I	5,080	Sea Grant Support	R-122-1-04	University of Puerto Rico
11.417	I	3,592	Sea Grant Support	R-UNCW-6-05	University of Puerto Rico
11.417	I	29,346	Sea Grant Support	S103/NA05NOS4731148	South Carolina Sea Grant Consortium
11.417	I	45,065	Sea Grant Support	2226.JC-A-UNCW	Dauphin Island Sea Lab
11.417	I	378	Sea Grant Support	5000031053	University of Maine
11.419	I	20,070	Coastal Zone Management Administration Awards	712640	Virginia Institute of Marine Science
11.429	D	20,951	Marine Sanctuary Program		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.430	D	2,492,781	Undersea Research		
11.430	I	76,558	Undersea Research	USM-GR02804-001	University of Southern Mississippi
11.432	I	865	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	658629/658847	The Research Corporation of the University of Hawaii
11.433	D	7,241	Marine Fisheries Initiative		
11.439	D	90,937	Marine Mammal Data Program		
11.439	I	7,024	Marine Mammal Data Program	VAQS2007	The Virginia Aquarium Foundation, Inc
11.454	D	38,916	Unallied Management Projects		
11.455	I	3,276	Cooperative Science and Education Program	2137	Rutgers State Univ
11.455	I	56,815	Cooperative Science and Education Program	06-0124	University of New Hampshire
11.455	I	9,852	Cooperative Science and Education Program	3061	Rutgers State Univ
11.455	I	31,010	Cooperative Science and Education Program	3276	Rutgers State Univ
11.460	D	1,134,265	Special Oceanic and Atmospheric Projects		
11.460	I	-4,076	Special Oceanic and Atmospheric Projects	usc no. 07-1330 (21600 FA2)	University of South Carolina
11.472	I	581	Unallied Science Program	A100402	Woods Hole Oceanographic Institution
11.473	D	201,509	Coastal Services Center		
11.478	D	338,127	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
11.478	I	21,499	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	MML-106390A	Mote Marine Laboratory
12.109	D	237,063	Protection, Clearing and Straightening Channels		
12.300	D	133,036	Basic and Applied Scientific Research		
15.630	D	2,527	Coastal Program		
15.808	D	347,325	U.S. Geological Survey- Research and Data Collection		
15.921	D	18,368	Rivers, Trails and Conservation Assistance		
15.929	D	24,309	Save America's Treasures		
45.024	D	-2,336	Promotion of the Arts-Grants to Organizations and Individuals		
45.129	I	3,998	Promotion of the Humanities-Federal/State Partnership	S07-20	NC Humanities Council
47.041	I	9,806	Engineering Grants	prime/cms0527387poZ805179	The Research Corporation of the University of Hawaii
47.049	D	67,894	Mathematical and Physical Sciences		
47.049	I	-290	Mathematical and Physical Sciences	TUL153-03/04	Tulane University
47.050	D	495,974	Geosciences		
47.050	I	10,344	Geosciences	10228241	University of California at San Diego
47.050	I	40,681	Geosciences	9201902	Princeton University
47.050	I	32,636	Geosciences	OCE-0603790-21131	University of California, Merced
47.050	I	7,052	Geosciences	P127756	University of Miami
47.070	I	9,846	Computer and Information Science and Engineering	1153-7558-206-2006-152	Clemson University
47.074	D	311,422	Biological Sciences		
47.074	I	15,925	Biological Sciences	02-0285	University of Louisiana Lafayette
47.074	I	11,895	Biological Sciences	Y483309	University of Arizona
47.075	D	31,856	Social, Behavioral, and Economic Sciences		
47.076	D	250,784	Education and Human Resources		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.076	I	20,844	Education and Human Resources	501965	Maricopa Community College
47.078	D	137,812	Polar Programs		
66.509	I	568	Science To Achieve Results (STAR) Research Program	751U9185	Research Triangle Institute
66.514	D	539	Science To Achieve Results (STAR) Fellowship Program		
81.121	I	39,714	Nuclear Energy Research, Development and Demonstration	108880-G002297	Washington State University
84.007	D	325,636	Federal Supplemental Educational Opportunity Grants		
84.033	D	321,937	Federal Work-Study Program		
84.038	D	5,562,940	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	5,726,281	Federal Pell Grant Program		
84.116	D	42,399	Fund for the Improvement of Postsecondary Education		
84.184	D	150,079	Safe and Drug-Free Schools and Communities-National Programs		
84.268	D	47,344,792	Federal Direct Student Loans		
84.350	D	70,693	Transition to Teaching		
84.375	D	250,410	Academic Competitiveness Grants		
84.376	D	178,816	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.113	D	1,521,132	Environmental Health		
93.242	D	213,306	Mental Health Research Grants		
93.273	D	5,190	Alcohol Research Programs		
93.279	D	37,309	Drug Abuse and Addiction Research Programs		
93.279	I	25,201	Drug Abuse and Addiction Research Programs	2R42DA017994-02	Prevention Strategies
93.390	D	224,747	Academic Research Enhancement Award		
93.395	I	-15,990	Cancer Treatment Research	1U56CA10532901	Health Sciences Foundation
93.395	I	-5,561	Cancer Treatment Research	1 U56CA 105329-01	Health Sciences Foundation
93.395	I	-10,047	Cancer Treatment Research	1U56CA 105329-01	Health Sciences Foundation
93.846	D	55,403	Arthritis, Musculoskeletal and Skin Diseases Research		
93.855	I	17,596	Allergy, Immunology and Transplantation Research	5R01AI039108	Los Angeles Biomedical Research Institute at Harbor
93.859	D	94,113	Biomedical Research and Research Training		
93.859	I	18,822	Biomedical Research and Research Training	GM064443	North Dakota State University
93.865	D	114,415	Child Health and Human Development Extramural Research		
93.880	D	27,806	Minority Access to Research Careers		
		<u>69,673,902</u>	Total — University of North Carolina at Wilmington		

Western Carolina University

10	D	184,265	U.S. Department of Agriculture		
10	I	683,538	U.S. Department of Agriculture	N/A	Furman University
10.435	D	154,293	State Mediation Grants		
10.652	D	991,839	Forestry Research		
11.303	D	338,988	Economic Development-Technical Assistance		
11.469	D	22,569	Congressionally Identified Awards and Projects		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
14	D	148,500	U.S. Department of Housing and Urban Development		
15	D	165,533	U.S. Department of the Interior		
15.632	D	57,354	Conservation Grants Private Stewardship for Imperiled Species		
16.710	D	257,626	Public Safety Partnership and Community Policing Grants		
23.011	D	30	Appalachian Research, Technical Assistance, and Demonstration Projects		
42	I	263,366	Library of Congress	00G-LIB-ND001	Education & Research Consort
45	I	1,121	National Foundation on the Arts and the Humanities	PA-52057-06	The Alliance for American Quil
47.041	I	16,549	Engineering Grants	CBET 0736214	Wake Forest University
47.049	I	1,255	Mathematical and Physical Sciences	DSM-536991	Mathematica Assoc of America
47.050	I	319,700	Geosciences	GEO-0703676	Olympic Park Institute
47.074	D	128,882	Biological Sciences		
47.076	D	51,024	Education and Human Resources		
47.079	D	13,511	International Science and Engineering (OISE)		
59	D	1,753,965	Small Business Administration		
81	D	167,648	U.S. Department of Energy		
84.007	D	139,861	Federal Supplemental Educational Opportunity Grants		
84.033	D	1,004,522	Federal Work-Study Program		
84.038	D	7,255,227	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	789,811	TRIO-Student Support Services		
84.044	D	632,705	TRIO-Talent Search		
84.047	D	1,156,687	TRIO-Upward Bound		
84.063	D	5,446,764	Federal Pell Grant Program		
84.268	D	29,560,347	Federal Direct Student Loans		
84.325	D	1,134,737	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
93.173	I	61,867	Research Related to Deafness and Communication Disorders	60002973	Ohio State University Research
93.273	I	184,493	Alcohol Research Programs	wfuhs12001r01aa14007-06A1	Wake Forest University
93.358	D	65,446	Advanced Education Nursing Traineeships		
93.358	I	4,951	Advanced Education Nursing Traineeships	2A10HP07479-02-00	Mountain Area Health Education
93.359	I	7,479	Nurse Education, Practice and Retention Grants	1U1KHP07713-01-00	Duke University
		<u>53,166,453</u>	Total — Western Carolina University		

Winston-Salem State University

12.431	D	194,487	Basic Scientific Research
14.219	D	197,671	Community Development Block Grants/Small Cities Program
16.540	D	35,588	Juvenile Justice and Delinquency Prevention-Allocation to States
16.595	D	165,702	Community Capacity Development Office
20	D	13,200	U.S. Department of Transportation
47.049	D	23,034	Mathematical and Physical Sciences



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47.074	D	76,447	Biological Sciences		
47.076	D	686,765	Education and Human Resources		
59	I	92,046	Small Business Administration	N/A	Small Bus of NC
84.007	D	602,709	Federal Supplemental Educational Opportunity Grants		
84.031	D	3,543,816	Higher Education-Institutional Aid		
84.032	D	14,184,316	Federal Family Education Loans		
84.033	D	405,086	Federal Work-Study Program		
84.038	D	1,240,421	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	264,291	TRIO-Student Support Services		
84.047	D	116,715	TRIO-Upward Bound		
84.063	D	9,357,790	Federal Pell Grant Program		
84.120	D	129,745	Minority Science and Engineering Improvement		
84.129	D	270,140	Rehabilitation Long-Term Training		
84.375	D	173,298	Academic Competitiveness Grants		
84.376	D	87,728	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.242	D	64,100	Mental Health Research Grants		
93.307	D	572,128	Minority Health and Health Disparities Research		
93.361	D	112,318	Nursing Research		
93.364	D	6,945	Nursing Student Loans		
93.389	D	159,475	National Center for Research Resources		
93.397	D	43,320	Cancer Centers Support Grants		
93.859	D	148,546	Biomedical Research and Research Training		
93.925	D	1,382,367	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>34,350,194</u>	Total — Winston-Salem State University		
		<u>1,401,345,805</u>	Total — University of North Carolina System		

*Community Colleges:*

Alamance Community College

84.007	D	58,425	Federal Supplemental Educational Opportunity Grants		
84.033	D	68,641	Federal Work-Study Program		
84.063	D	3,636,653	Federal Pell Grant Program		
84.375	D	33,875	Academic Competitiveness Grants		
		<u>3,797,594</u>	Total — Alamance Community College		

Asheville-Buncombe Technical Community College

10.672	I	1,583	Rural Development, Forestry, and Communities	05-DG-11083150-150	Educ Research Cons.
17.258	I	80,026	WIA Adult Program	WIA-2007-0412-46	Buncombe County
17.260	I	45,741	WIA Dislocated Workers	WIA-2007-0412-46	Buncombe County

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47.076	I	10,026	Education and Human Resources	602710	SC Adv Tech Educ
84.007	D	93,098	Federal Supplemental Educational Opportunity Grants		
84.032	D	160,289	Federal Family Education Loans		
84.033	D	76,104	Federal Work-Study Program		
84.063	D	3,244,565	Federal Pell Grant Program		
84.375	D	23,425	Academic Competitiveness Grants		
93.558	I	21,046	Temporary Assistance for Needy Families	K-11068	Buncombe County DSS
		<u>3,755,903</u>	Total — Asheville-Buncombe Technical Community College		

**Beaufort County Community College**

84.007	D	9,376	Federal Supplemental Educational Opportunity Grants		
84.032	D	16,197	Federal Family Education Loans		
84.033	D	32,156	Federal Work-Study Program		
84.042	D	353,875	TRIO-Student Support Services		
84.063	D	2,087,310	Federal Pell Grant Program		
84.375	D	9,450	Academic Competitiveness Grants		
		<u>2,508,364</u>	Total — Beaufort County Community College		

**Bladen Community College**

17	D	2,819	U.S. Department of Labor		
17.258	D	186,926	WIA Adult Program		
17.259	D	65,166	WIA Youth Activities		
17.260	D	150,162	WIA Dislocated Workers		
84.007	D	40,417	Federal Supplemental Educational Opportunity Grants		
84.033	D	37,944	Federal Work-Study Program		
84.063	D	2,991,790	Federal Pell Grant Program		
		<u>3,475,224</u>	Total — Bladen Community College		

**Blue Ridge Community College**

11.550	D	6,892	Public Telecommunications Facilities Planning and Construction		
84.007	D	32,476	Federal Supplemental Educational Opportunity Grants		
84.032	D	45,865	Federal Family Education Loans		
84.033	D	25,561	Federal Work-Study Program		
84.063	D	1,073,175	Federal Pell Grant Program		
		<u>1,183,969</u>	Total — Blue Ridge Community College		

**Brunswick Community College**

84.063	D	1,202,617	Federal Pell Grant Program		
		<u>1,202,617</u>	Total — Brunswick Community College		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Caldwell Community College and Technical Institute</u></b>					
84.007	D	51,458	Federal Supplemental Educational Opportunity Grants		
84.032	D	144,870	Federal Family Education Loans		
84.033	D	63,163	Federal Work-Study Program		
84.042	D	255,406	TRIO-Student Support Services		
84.044	D	240,372	TRIO-Talent Search		
84.063	D	3,497,170	Federal Pell Grant Program		
84.375	D	34,250	Academic Competitiveness Grants		
		<u>4,286,689</u>	Total — Caldwell Community College and Technical Institute		
<b><u>Cape Fear Community College</u></b>					
84.007	D	79,350	Federal Supplemental Educational Opportunity Grants		
84.032	D	318,118	Federal Family Education Loans		
84.033	D	133,292	Federal Work-Study Program		
84.063	D	5,145,123	Federal Pell Grant Program		
		<u>5,675,883</u>	Total — Cape Fear Community College		
<b><u>Carteret Community College</u></b>					
17.258	D	89,625	WIA Adult Program		
84.007	D	31,500	Federal Supplemental Educational Opportunity Grants		
84.031	D	305,757	Higher Education-Institutional Aid		
84.032	D	58,538	Federal Family Education Loans		
84.033	D	33,594	Federal Work-Study Program		
84.042	D	227,035	TRIO-Student Support Services		
84.063	D	1,532,130	Federal Pell Grant Program		
84.335	D	30,999	Child Care Access Means Parents in School		
84.375	D	11,375	Academic Competitiveness Grants		
		<u>2,320,553</u>	Total — Carteret Community College		
<b><u>Catawba Valley Community College</u></b>					
11.112	D	183,122	Market Development Cooperator Program		
20.235	D	57,674	Commercial Motor Vehicle Operator Training Grants		
84.007	D	39,795	Federal Supplemental Educational Opportunity Grants		
84.031	D	306,701	Higher Education-Institutional Aid		
84.032	D	41,130	Federal Family Education Loans		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	56,780	Federal Work-Study Program		
84.063	D	3,711,139	Federal Pell Grant Program		
84.375	D	60,125	Academic Competitiveness Grants		
		<u>4,456,466</u>	Total — Catawba Valley Community College		

Central Carolina Community College

84.007	D	52,750	Federal Supplemental Educational Opportunity Grants		
84.033	D	45,115	Federal Work-Study Program		
84.063	D	3,466,922	Federal Pell Grant Program		
84.375	D	6,275	Academic Competitiveness Grants		
		<u>3,571,062</u>	Total — Central Carolina Community College		

Central Piedmont Community College

14.246	D	6,148	Community Development Block Grants/Brownfields Economic Development Initiative		
17.260	I	57,847	WIA Dislocated Workers	AN-14299-04-60	Illinois State University
17.261	I	44,677	WIA Pilots, Demonstrations, and Research Projects	AF-14518-05-60	Institute for GIS Studies
17.269	D	2,486	Community Based Job Training Grants		
84.007	D	232,008	Federal Supplemental Educational Opportunity Grants		
84.031	D	397,722	Higher Education-Institutional Aid		
84.033	D	288,780	Federal Work-Study Program		
84.042	D	239,173	TRIO-Student Support Services		
84.044	D	53,646	TRIO-Talent Search		
84.047	D	95,845	TRIO-Upward Bound		
84.051	I	44,255	Career and Technical Education -- National Programs	V051B020001	League for Innovation
84.063	D	12,725,407	Federal Pell Grant Program		
84.116	D	124,065	Fund for the Improvement of Postsecondary Education		
84.375	D	41,350	Academic Competitiveness Grants		
93.283	D	34,385	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
		<u>14,387,794</u>	Total — Central Piedmont Community College		

Cleveland Community College

84.007	D	34,418	Federal Supplemental Educational Opportunity Grants		
84.033	D	44,142	Federal Work-Study Program		
84.063	D	3,680,292	Federal Pell Grant Program		
84.375	D	13,625	Academic Competitiveness Grants		
		<u>3,772,477</u>	Total — Cleveland Community College		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Coastal Carolina Community College</u></b>					
17.258	I	96,330	WIA Adult Program	07-2020-40-6035-07	ECWDB
84.007	D	55,128	Federal Supplemental Educational Opportunity Grants		
84.033	D	86,451	Federal Work-Study Program		
84.063	D	3,594,708	Federal Pell Grant Program		
84.375	D	43,376	Academic Competitiveness Grants		
		<u>3,875,993</u>	Total — Coastal Carolina Community College		
<b><u>College of the Albemarle</u></b>					
84.007	D	51,250	Federal Supplemental Educational Opportunity Grants		
84.033	D	37,868	Federal Work-Study Program		
84.042	D	308,647	TRIO-Student Support Services		
84.063	D	1,853,290	Federal Pell Grant Program		
84.066	D	208,726	TRIO-Educational Opportunity Centers		
84.375	D	22,713	Academic Competitiveness Grants		
		<u>2,482,494</u>	Total — College of the Albemarle		
<b><u>Craven Community College</u></b>					
84.007	D	96,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	8,605	Federal Family Education Loans		
84.033	D	63,357	Federal Work-Study Program		
84.063	D	2,502,838	Federal Pell Grant Program		
84.375	D	24,325	Academic Competitiveness Grants		
		<u>2,695,125</u>	Total — Craven Community College		
<b><u>Davidson County Community College</u></b>					
84.007	D	50,600	Federal Supplemental Educational Opportunity Grants		
84.031	D	135,960	Higher Education-Institutional Aid		
84.032	D	493,346	Federal Family Education Loans		
84.033	D	55,305	Federal Work-Study Program		
84.042	D	232,112	TRIO-Student Support Services		
84.063	D	3,274,074	Federal Pell Grant Program		
84.375	D	27,725	Academic Competitiveness Grants		
		<u>4,269,122</u>	Total — Davidson County Community College		
<b><u>Durham Technical Community College</u></b>					
84.007	D	42,821	Federal Supplemental Educational Opportunity Grants		
84.033	D	35,541	Federal Work-Study Program		

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	3,531,475	Federal Pell Grant Program		
94.002	D	73,960	Retired and Senior Volunteer Program		
		<u>3,683,797</u>	Total — Durham Technical Community College		
<b><u>Edgecombe Community College</u></b>					
17.258	D	73,619	WIA Adult Program		
17.259	D	90,705	WIA Youth Activities		
17.260	D	779,157	WIA Dislocated Workers		
84.033	D	4,424	Federal Work-Study Program		
84.063	D	3,059,498	Federal Pell Grant Program		
		<u>4,007,403</u>	Total — Edgecombe Community College		
<b><u>Fayetteville Technical Community College</u></b>					
84.007	D	175,996	Federal Supplemental Educational Opportunity Grants		
84.033	D	142,120	Federal Work-Study Program		
84.063	D	12,310,527	Federal Pell Grant Program		
84.116	D	96,762	Fund for the Improvement of Postsecondary Education		
84.268	D	12,105,000	Federal Direct Student Loans		
84.375	D	38,150	Academic Competitiveness Grants		
		<u>24,868,555</u>	Total — Fayetteville Technical Community College		
<b><u>Forsyth Technical Community College</u></b>					
17.261	D	996,206	WIA Pilots, Demonstrations, and Research Projects		
17.261	I	94,582	WIA Pilots, Demonstrations, and Research Projects	FG030703	Piedmont Triad Partnership
17.261	I	14,052	WIA Pilots, Demonstrations, and Research Projects	FG050701	Piedmont Triad Partnership
84.007	D	105,765	Federal Supplemental Educational Opportunity Grants		
84.031	D	426,520	Higher Education-Institutional Aid		
84.033	D	110,946	Federal Work-Study Program		
84.063	D	5,840,792	Federal Pell Grant Program		
84.375	D	95,675	Academic Competitiveness Grants		
		<u>7,684,538</u>	Total — Forsyth Technical Community College		
<b><u>Gaston College</u></b>					
84.007	D	75,008	Federal Supplemental Educational Opportunity Grants		
84.033	D	4,030,882	Federal Work-Study Program		
84.063	D	45,508	Federal Pell Grant Program		
		<u>4,151,398</u>	Total — Gaston College		

STATE OF NORTH CAROLINA

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Guilford Technical Community College</u></b>					
84.007	D	153,994	Federal Supplemental Educational Opportunity Grants		
84.032	D	5,314,077	Federal Family Education Loans		
84.033	D	212,016	Federal Work-Study Program		
84.063	D	11,546,268	Federal Pell Grant Program		
84.375	D	75,025	Academic Competitiveness Grants		
		<u>17,301,380</u>	Total — Guilford Technical Community College		
<b><u>Halifax Community College</u></b>					
17.258	D	274,678	WIA Adult Program		
17.259	D	22,341	WIA Youth Activities		
84.007	D	41,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	106,823	Federal Family Education Loans		
84.033	D	57,306	Federal Work-Study Program		
84.042	D	302,804	TRIO-Student Support Services		
84.063	D	2,153,839	Federal Pell Grant Program		
84.066	D	45,115	TRIO-Educational Opportunity Centers		
		<u>3,003,906</u>	Total — Halifax Community College		
<b><u>Haywood Community College</u></b>					
17.261	D	464,954	WIA Pilots, Demonstrations, and Research Projects		
47.076	D	56,124	Education and Human Resources		
84.007	D	23,100	Federal Supplemental Educational Opportunity Grants		
84.033	D	36,375	Federal Work-Study Program		
84.063	D	1,759,408	Federal Pell Grant Program		
		<u>2,339,961</u>	Total — Haywood Community College		
<b><u>Isothermal Community College</u></b>					
84.007	D	28,343	Federal Supplemental Educational Opportunity Grants		
84.033	D	37,129	Federal Work-Study Program		
84.063	D	2,152,898	Federal Pell Grant Program		
84.375	D	38,605	Academic Competitiveness Grants		
		<u>2,256,975</u>	Total — Isothermal Community College		
<b><u>James Sprunt Community College</u></b>					
17.258	D	164,660	WIA Adult Program		
84.007	D	17,411	Federal Supplemental Educational Opportunity Grants		
84.032	D	493	Federal Family Education Loans		
84.033	D	29,972	Federal Work-Study Program		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.042	D	312,122	TRIO-Student Support Services		
84.044	D	255,657	TRIO-Talent Search		
84.047	D	330,449	TRIO-Upward Bound		
84.063	D	1,336,585	Federal Pell Grant Program		
84.375	D	18,999	Academic Competitiveness Grants		
93.364	D	14,000	Nursing Student Loans		
		<u>2,480,348</u>	Total — James Sprunt Community College		

Johnston Community College

84.007	D	27,723	Federal Supplemental Educational Opportunity Grants		
84.032	D	29,275	Federal Family Education Loans		
84.033	D	38,210	Federal Work-Study Program		
84.037	D	40,382	Perkins Loan Cancellations		
84.042	D	220,000	TRIO-Student Support Services		
84.063	D	2,297,156	Federal Pell Grant Program		
		<u>2,652,746</u>	Total — Johnston Community College		

Lenoir Community College

17.258	I	233,583	WIA Adult Program	07-2020-40-6169	Eastern Carolina Workforce Dev Board
17.259	I	77,746	WIA Youth Activities	07-2040-40-6169	Eastern Carolina Workforce Dev Board
17.260	I	282,720	WIA Dislocated Workers	07-2030-40-6169	Eastern Carolina Workforce Dev Board
17.260	I	36,450	WIA Dislocated Workers	07-2031-40-6169	Eastern Carolina Workforce Dev Board
17.267	I	19,034	Incentive Grants - WIA Section 503	07-2050-40-6169	Eastern Carolina Workforce Dev Board
17.267	I	12,548	Incentive Grants - WIA Section 503	06-2050-40-6169	Eastern Carolina Workforce Dev Board
45.024	I	5,000	Promotion of the Arts-Grants to Organizations and Individuals	11127	Arts Midwest
84.033	D	52,977	Federal Work-Study Program		
84.063	D	3,736,859	Federal Pell Grant Program		
84.375	D	25,772	Academic Competitiveness Grants		
		<u>4,482,689</u>	Total — Lenoir Community College		

Martin Community College

84.007	D	12,800	Federal Supplemental Educational Opportunity Grants		
84.033	D	25,165	Federal Work-Study Program		
84.063	D	986,849	Federal Pell Grant Program		
		<u>1,024,814</u>	Total — Martin Community College		



## STATE OF NORTH CAROLINA

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Mayland Community College</u></b>					
17.258	I	198,869	WIA Adult Program	07-2020-49-1380	Region D
17.259	I	157,400	WIA Youth Activities	07-2040-49-1380	Region D
17.260	I	97,961	WIA Dislocated Workers	07-2030-49-1380	Region D
17.260	I	208,904	WIA Dislocated Workers	07-2031-49-1380	Region D
17.260	I	11,551	WIA Dislocated Workers	07-2050-49-1380	Region D
84.007	D	26,835	Federal Supplemental Educational Opportunity Grants		
84.033	D	21,890	Federal Work-Study Program		
84.042	D	298,681	TRIO-Student Support Services		
84.063	D	878,647	Federal Pell Grant Program		
84.375	D	11,850	Academic Competitiveness Grants		
		<u>1,912,588</u>	Total — Mayland Community College		
<b><u>McDowell Technical Community College</u></b>					
17.258	I	48,683	WIA Adult Program	06-2040-03	Isothermal PDC
17.259	I	53,474	WIA Youth Activities	06-2040-03	Isothermal PDC
84.003	D	23,930	Bilingual Education		
84.007	D	8,906	Federal Supplemental Educational Opportunity Grants		
84.063	D	1,167,737	Federal Pell Grant Program		
84.375	D	14,800	Academic Competitiveness Grants		
		<u>1,317,530</u>	Total — McDowell Technical Community College		
<b><u>Mitchell Community College</u></b>					
84.007	D	29,215	Federal Supplemental Educational Opportunity Grants		
84.033	D	31,757	Federal Work-Study Program		
84.063	D	2,380,984	Federal Pell Grant Program		
84.375	D	40,800	Academic Competitiveness Grants		
		<u>2,482,756</u>	Total — Mitchell Community College		
<b><u>Montgomery Community College</u></b>					
17	I	91,434	U.S. Department of Labor	N/A	Piedmont Triad
45	I	8,800	National Foundation on the Arts and the Humanities	N/A	Arts Midwest
84.007	D	14,445	Federal Supplemental Educational Opportunity Grants		
84.033	D	21,809	Federal Work-Study Program		
84.063	D	1,162,623	Federal Pell Grant Program		
84.375	D	8,975	Academic Competitiveness Grants		
		<u>1,308,086</u>	Total — Montgomery Community College		

## STATE OF NORTH CAROLINA

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Nash Community College</u></b>					
17.258	D	110,549	WIA Adult Program		
17.259	D	508,828	WIA Youth Activities		
84.007	D	15,735	Federal Supplemental Educational Opportunity Grants		
84.033	D	26,863	Federal Work-Study Program		
84.042	D	242,678	TRIO-Student Support Services		
84.063	D	2,287,675	Federal Pell Grant Program		
84.375	D	13,875	Academic Competitiveness Grants		
		<u>3,206,203</u>	Total — Nash Community College		
<b><u>Pamlico Community College</u></b>					
10.766	D	150,000	Community Facilities Loans and Grants		
11.300	D	938,855	Investments for Public Works and Economic Development Facilities		
17.258	D	59,426	WIA Adult Program		
17.260	D	5,290	WIA Dislocated Workers		
84.007	D	10,920	Federal Supplemental Educational Opportunity Grants		
84.033	D	7,867	Federal Work-Study Program		
84.063	D	554,695	Federal Pell Grant Program		
84.375	D	3,175	Academic Competitiveness Grants		
		<u>1,730,228</u>	Total — Pamlico Community College		
<b><u>Piedmont Community College</u></b>					
17.258	I	72,210	WIA Adult Program	N/A	Council of Governments
17.258	I	5,575	WIA Adult Program	N/A	Council of Governments
17.259	I	149,442	WIA Youth Activities	N/A	Council of Governments
17.259	I	6,220	WIA Youth Activities	N/A	Council of Governments
17.260	I	237,893	WIA Dislocated Workers	N/A	Council of Governments
17.260	I	30,382	WIA Dislocated Workers	N/A	Council of Governments
17.261	I	14,645	WIA Pilots, Demonstrations, and Research Projects	N/A	Piedmont Triad Partnership
84.007	D	19,674	Federal Supplemental Educational Opportunity Grants		
84.033	D	38,844	Federal Work-Study Program		
84.042	D	324,598	TRIO-Student Support Services		
84.063	D	2,175,992	Federal Pell Grant Program		
84.066	D	528,285	TRIO-Educational Opportunity Centers		
		<u>3,603,760</u>	Total — Piedmont Community College		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Pitt Community College</u></b>					
10.558	D	11,607	Child and Adult Care Food Program		
17.250	D	149,604	Job Training Partnership Act		
17.258	D	206,489	WIA Adult Program		
17.259	D	7,920	WIA Youth Activities		
84.007	D	117,842	Federal Supplemental Educational Opportunity Grants		
84.033	D	152,620	Federal Work-Study Program		
84.038	D	4,533	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	5,773,500	Federal Pell Grant Program		
93.364	D	2,657	Nursing Student Loans		
		<u>6,426,772</u>	Total — Pitt Community College		
<b><u>Randolph Community College</u></b>					
84.007	D	36,283	Federal Supplemental Educational Opportunity Grants		
84.033	D	45,710	Federal Work-Study Program		
84.042	D	211,579	TRIO-Student Support Services		
84.063	D	1,955,663	Federal Pell Grant Program		
84.375	D	27,500	Academic Competitiveness Grants		
		<u>2,276,735</u>	Total — Randolph Community College		
<b><u>Richmond Community College</u></b>					
84.007	D	26,400	Federal Supplemental Educational Opportunity Grants		
84.033	D	49,862	Federal Work-Study Program		
84.063	D	2,664,711	Federal Pell Grant Program		
		<u>2,740,973</u>	Total — Richmond Community College		
<b><u>Roanoke-Chowan Community College</u></b>					
84.007	D	28,424	Federal Supplemental Educational Opportunity Grants		
84.033	D	38,122	Federal Work-Study Program		
84.042	D	255,016	TRIO-Student Support Services		
84.063	D	1,393,528	Federal Pell Grant Program		
84.375	D	6,000	Academic Competitiveness Grants		
		<u>1,721,090</u>	Total — Roanoke-Chowan Community College		
<b><u>Robeson Community College</u></b>					
17.259	I	225,664	WIA Youth Activities	2040-44-5465	Council of Governments
47.076	D	177,615	Education and Human Resources		
84.007	D	25,800	Federal Supplemental Educational Opportunity Grants		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	41,417	Federal Work-Study Program		
84.042	D	214,464	TRIO-Student Support Services		
84.063	D	4,233,432	Federal Pell Grant Program		
		<u>4,918,392</u>	Total — Robeson Community College		
<b><u>Rockingham Community College</u></b>					
17.259	I	68,665	WIA Youth Activities	N/A	NW Piedmont Council of Governments
84.007	D	26,259	Federal Supplemental Educational Opportunity Grants		
84.031	D	374,531	Higher Education-Institutional Aid		
84.033	D	44,848	Federal Work-Study Program		
84.063	D	1,787,136	Federal Pell Grant Program		
84.375	D	23,575	Academic Competitiveness Grants		
		<u>2,325,014</u>	Total — Rockingham Community College		
<b><u>Rowan-Cabarrus Community College</u></b>					
84.007	D	15,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	5,232	Federal Work-Study Program		
84.063	D	6,018,374	Federal Pell Grant Program		
84.375	D	64,125	Academic Competitiveness Grants		
		<u>6,102,731</u>	Total — Rowan-Cabarrus Community College		
<b><u>Sampson Community College</u></b>					
84.002	D	211,740	Adult Education - Basic Grants to States		
84.007	D	43,680	Federal Supplemental Educational Opportunity Grants		
84.033	D	38,309	Federal Work-Study Program		
84.042	D	250,286	TRIO-Student Support Services		
84.063	D	1,758,145	Federal Pell Grant Program		
84.243	D	129,324	Tech-Prep Education		
84.375	D	5,250	Academic Competitiveness Grants		
97.067	D	557	Homeland Security Grant Program		
		<u>2,437,291</u>	Total — Sampson Community College		
<b><u>Sandhills Community College</u></b>					
84.007	D	46,116	Federal Supplemental Educational Opportunity Grants		
84.032	D	52,869	Federal Family Education Loans		
84.033	D	90,364	Federal Work-Study Program		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.042	D	215,325	TRIO-Student Support Services		
84.063	D	3,717,528	Federal Pell Grant Program		
84.375	D	95,675	Academic Competitiveness Grants		
		<u>4,217,877</u>	Total — Sandhills Community College		
<b><u>South Piedmont Community College</u></b>					
84.007	D	31,945	Federal Supplemental Educational Opportunity Grants		
84.033	D	50,697	Federal Work-Study Program		
84.063	D	2,007,359	Federal Pell Grant Program		
84.375	D	15,350	Academic Competitiveness Grants		
		<u>2,105,351</u>	Total — South Piedmont Community College		
<b><u>Southeastern Community College</u></b>					
17.000	I	8,838	U.S. Department of Labor	0-2020-33	Cape Fear COG
17.258	I	199,161	WIA Adult Program	0-2020-33	Cape Fear COG
17.259	I	85,484	WIA Youth Activities	0-2020-33	Cape Fear COG
17.260	I	111,123	WIA Dislocated Workers	0-2020-33	Cape Fear COG
84.007	D	38,614	Federal Supplemental Educational Opportunity Grants		
84.032	D	215,914	Federal Family Education Loans		
84.033	D	54,427	Federal Work-Study Program		
84.038	D	12,804	Federal Perkins Loan Program-Federal Capital Contributions		
84.044	D	430,587	TRIO-Talent Search		
84.047	D	403,269	TRIO-Upward Bound		
84.063	D	3,623,455	Federal Pell Grant Program		
84.375	D	8,750	Academic Competitiveness Grants		
93.364	D	21,253	Nursing Student Loans		
94.002	D	109,374	Retired and Senior Volunteer Program		
		<u>5,323,053</u>	Total — Southeastern Community College		
<b><u>Southwestern Community College</u></b>					
84.007	D	48,846	Federal Supplemental Educational Opportunity Grants		
84.032	D	404,047	Federal Family Education Loans		
84.033	D	65,003	Federal Work-Study Program		
84.042	D	260,026	TRIO-Student Support Services		
84.047	D	237,669	TRIO-Upward Bound		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.063	D	1,648,124	Federal Pell Grant Program		
84.334	D	1,021,195	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	27,775	Academic Competitiveness Grants		
		<u>3,712,685</u>	Total — Southwestern Community College		
<b><u>Stanly Community College</u></b>					
84.007	D	17,955	Federal Supplemental Educational Opportunity Grants		
84.031	D	281,718	Higher Education-Institutional Aid		
84.033	D	39,333	Federal Work-Study Program		
84.063	D	2,094,237	Federal Pell Grant Program		
84.375	D	33,000	Academic Competitiveness Grants		
97.067	D	807	Homeland Security Grant Program		
		<u>2,467,050</u>	Total — Stanly Community College		
<b><u>Surry Community College</u></b>					
84.007	D	39,566	Federal Supplemental Educational Opportunity Grants		
84.032	D	15,561	Federal Family Education Loans		
84.033	D	52,780	Federal Work-Study Program		
84.047	D	315,977	TRIO-Upward Bound		
84.063	D	2,439,832	Federal Pell Grant Program		
84.066	D	189,740	TRIO-Educational Opportunity Centers		
		<u>3,053,456</u>	Total — Surry Community College		
<b><u>Tri-County Community College</u></b>					
84.007	D	20,849	Federal Supplemental Educational Opportunity Grants		
84.033	D	26,673	Federal Work-Study Program		
84.063	D	1,117,621	Federal Pell Grant Program		
84.375	D	10,525	Academic Competitiveness Grants		
		<u>1,175,668</u>	Total — Tri-County Community College		
<b><u>Vance-Granville Community College</u></b>					
17.258	I	285,763	WIA Adult Program	07-2020-43-4316-00-13-IR	Kerr Tar Regional COG
17.258	I	770	WIA Adult Program	06-2020-43-4316-00-13-IR	Kerr Tar Regional COG
17.259	I	105,485	WIA Youth Activities	07-2040-43-4316-00-13-IR	Kerr Tar Regional COG
17.259	I	6,763	WIA Youth Activities	06-2040-43-4316-00-13-IR	Kerr Tar Regional COG
84.007	D	64,042	Federal Supplemental Educational Opportunity Grants		
84.033	D	99,633	Federal Work-Study Program		
84.063	D	4,130,509	Federal Pell Grant Program		
		<u>4,692,965</u>	Total — Vance-Granville Community College		

## STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Wake Technical Community College</u></b>					
47.076	D	352,609	Education and Human Resources		
84.007	D	133,224	Federal Supplemental Educational Opportunity Grants		
84.032	D	4,036,534	Federal Family Education Loans		
84.033	D	160,312	Federal Work-Study Program		
84.063	D	5,382,354	Federal Pell Grant Program		
84.116	D	73,113	Fund for the Improvement of Postsecondary Education		
84.141	D	317,570	Migrant Education-High School Equivalency Program		
84.375	D	15,000	Academic Competitiveness Grants		
		<u>10,470,716</u>	Total — Wake Technical Community College		
<b><u>Wayne Community College</u></b>					
17.258	I	181,464	WIA Adult Program	07-2020-40-6331-09	East. Carolina Workforce
17.259	I	111,765	WIA Youth Activities	07-2040-40-6331-09	East. Carolina Workforce
17.260	I	19,007	WIA Dislocated Workers	07-2030-40-6331-09	East. Carolina Workforce
17.260	I	137,972	WIA Dislocated Workers	07-2031-40-6331-09	East. Carolina Workforce
17.260	I	30,377	WIA Dislocated Workers	04-2031-40-6331-09-B	East. Carolina Workforce
17.267	I	893	Incentive Grants - WIA Section 503	07-2050-40-6331-09	East. Carolina Workforce
84.007	D	55,351	Federal Supplemental Educational Opportunity Grants		
84.032	D	157,571	Federal Family Education Loans		
84.033	D	95,584	Federal Work-Study Program		
84.063	D	3,573,938	Federal Pell Grant Program		
84.375	D	43,250	Academic Competitiveness Grants		
94.002	D	41,405	Retired and Senior Volunteer Program		
		<u>4,448,577</u>	Total — Wayne Community College		
<b><u>Western Piedmont Community College</u></b>					
84.007	D	30,720	Federal Supplemental Educational Opportunity Grants		
84.032	D	271,676	Federal Family Education Loans		
84.033	D	74,340	Federal Work-Study Program		
84.044	D	284,479	TRIO-Talent Search		
84.063	D	3,674,241	Federal Pell Grant Program		
84.335	D	45,647	Child Care Access Means Parents in School		
84.375	D	56,200	Academic Competitiveness Grants		
94.005	D	11,749	Learn and Serve America-Higher Education		
97.067	D	7,112	Homeland Security Grant Program		
		<u>4,456,164</u>	Total — Western Piedmont Community College		

STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>Wilkes Community College</u></b>					
17.249	I	265	Employment Services and Job Training Pilots-Demonstrations and Research	AF-10540-00-60	High Country Council of Governments
17.258	I	5,676	WIA Adult Program	06-2020-49-1533	High Country Council of Governments
17.258	I	226,524	WIA Adult Program	07-2020-49-1533	High Country Council of Governments
17.258	I	5,838	WIA Adult Program	06-2030-49-1533	High Country Council of Governments
17.260	I	83,962	WIA Dislocated Workers	07-2030-49-1533	High Country Council of Governments
17.260	I	1,797	WIA Dislocated Workers	06-2031-49-1533	High Country Council of Governments
17.260	I	120,204	WIA Dislocated Workers	07-2031-49-1533	High Country Council of Governments
23.002	D	159,950	Appalachian Area Development		
84	D	406	U.S. Department of Education		
84.007	D	18,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	242,825	Federal Family Education Loans		
84.033	D	40,000	Federal Work-Study Program		
84.042	D	288,555	TRIO-Student Support Services		
84.063	D	2,622,830	Federal Pell Grant Program		
84.375	D	33,908	Academic Competitiveness Grants		
		<u>3,850,740</u>	Total — Wilkes Community College		
<b><u>Wilson Community College</u></b>					
84.007	D	58,651	Federal Supplemental Educational Opportunity Grants		
84.033	D	51,461	Federal Work-Study Program		
84.042	D	271,989	TRIO-Student Support Services		
84.044	D	197,872	TRIO-Talent Search		
84.047	D	215,247	TRIO-Upward Bound		
84.063	D	2,675,774	Federal Pell Grant Program		
84.375	D	17,325	Academic Competitiveness Grants		
		<u>3,488,319</u>	Total — Wilson Community College		
		<u>245,628,609</u>	Total — Community Colleges		
<i>Other Component Units:</i>					
<b><u>Global TransPark</u></b>					
20.106	D	379,533	Airport Improvement Program		
		<u>379,533</u>	Total — Global TransPark		



STATE OF NORTH CAROLINA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)**

For the Fiscal Year Ended June 30, 2008

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<b><u>NC State Ports Authority</u></b>					
97.067	D	574,095	Homeland Security Grant Program		
		574,095	Total — NC State Ports Authority		
		953,628	Total — Other Component Units		
		1,647,928,042	Total — Component Units		
		<b><u>\$ 15,028,044,707</u></b>	<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		

N/A = Not Available

The accompanying notes are an integral part of this schedule.

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## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2008

## 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 is 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, 2008

*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.
- 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.
- Summer Food Service Program for Children (10.559) – 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	\$105,966,487
Capitalization Grants for Drinking Water State Revolving Funds	66.468	41,733,897
Capitalization Grants for Clean Water State Revolving Funds	66.458	35,313,201
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	3,640,847
Economic Adjustment Assistance	11.307	600,000
Nursing Student Loans	93.364	326,258
Nurse Faculty Loan Program	93.264	144,939

**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 \$980,677,431 and \$163,870,342 respectively.

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**Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2008**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
97-SA-58	Health and Human Services	<p><u>Enhance Controls to Prevent Payment of Incorrect Claims</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on July 31, 1998 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
03-SA-91	Health and Human Services	<p><u>Final Cost-Settlements Not Performed</u></p> <p>Partial corrective action has been taken. As of December 2008, final cost settlements are still in progress.</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. Division of Medical Assistance (DMA) Provider Services has completed and implemented the comprehensive provider enrollment Desk Procedures for all provider types. As part of the Desk Procedures, a search of the Office of the Inspector General (OIG) Database and the Provider Tracking Database are now performed upon enrollment and reenrollment of Medicaid providers. DMA Provider Services is also in the process of developing comprehensive Business Rules for reporting information to the OIG, denying enrollment applications, and developing a tool to aid in the audit of enrollment packets for accuracy and completeness (i.e. reviewing for missing documents and supervisor signatures, criminal offenses, ownership and business transaction disclosure).</p> <p>The Division of Medical Assistance continues to work with agencies and create policies and procedures to prevent unacceptable providers from enrolling in Medicaid for all provider types. These processes cannot be fully implemented until the new Medicaid Management Information System (MMIS) system has been implemented. At the time of implementation of a new MMIS system, providers will be re-verified and re-enrolled and all ownership and disclosures will be collected.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
04-SA-18	Transportation	<p><u>Testing Standards Not Met in Accordance With Quality Assurance Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, January 6, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;</li> <li>2. The Federal Highway Administration is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
04-SA-43	Health and Human Services	<p><u>Maintenance of Effort Not Met</u></p> <p>Full corrective action has been taken.</p>
04-SA-62	Health and Human Services	<p><u>Final Cost-Settlements Not Performed</u></p> <p>Partial corrective action has been taken. See finding 03-SA-91 for a description.</p>
04-SA-71	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. See finding 03-SA-105 for a description.</p>
05-SA-1	Public Instruction	<p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>Full corrective action has been taken.</p>
05-SA-2	Public Instruction	<p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>Full corrective action has been taken.</p>
05-SA-3	Public Instruction	<p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>Full corrective action has been taken.</p>
05-SA-4	Health and Human Services	<p><u>Documentation Lacking in WIC Program Case Files</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 10, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> </ol>



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

Original Finding Number	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> <li>The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and</li> <li>A management decision has not been issued.</li> </ol>
05-SA-5	Health and Human Services	<p><u>Failure to Perform Timely Monitoring of Local Agencies for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>As of today, September 10, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and</li> <li>A management decision has not been issued.</li> </ol>
05-SA-6	Health and Human Services	<p><u>Failure to Properly Account for the Disposition of Food Instruments for the WIC Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>As of today, September 10, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and</li> <li>A management decision has not been issued.</li> </ol>
05-SA-7	Health and Human Services	<p><u>Insufficient Documentation of Program Changes and Authorization for System Users for the NC CARES Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>As of today, September 10, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and</li> <li>A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-8	Commerce	<p><u>Erroneous Amounts Reported on the Performance and Evaluation Report</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 7, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Housing and Urban Development is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-9	Commerce	<p><u>Program Change Controls Need to Be Implemented</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 7, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Housing and Urban Development is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-10	Commerce	<p><u>Monitoring Procedures Were Not Performed Timely</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 7, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Housing and Urban Development is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-11	Employment Security Commission	<p><u>Controls Over Equipment Management Need Improvement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, August 20, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<ol style="list-style-type: none"> <li>2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-15	Commerce	<p><u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 7, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-17	Commerce	<p><u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 7, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-19	Commerce	<p><u>Federal Financial Reports Not Reviewed for the Workforce Investment Act Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 7, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-24	Transportation	<p><u>Testing Standards Not Met in Accordance With Quality Assurance Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, January 6, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Federal Highway Administration is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-26	Transportation	<p><u>Financial Status Reports Contain Inaccurate Data</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, January 6, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Federal Highway Administration is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-27	State Board of Elections	<p><u>Required Contracting Procedures Not Followed</u></p> <p>Full corrective action has been taken. On September 11, 2008 we received the management decision of the Election Assistance Commission on this matter stating they considered the matter resolved and no further response to the Election Assistance Commission was needed.</p>
05-SA-28	State Board of Elections	<p><u>Subrecipient Monitoring Procedures Incomplete</u></p> <p>Full corrective action has been taken. On September 11, 2008 we received the management decision of the Election Assistance Commission on this matter stating they considered the matter resolved and no further response to the Election Assistance Commission was needed.</p>
05-SA-29	Environment and Natural Resources	<p><u>Weaknesses in Controls Over Cash Receipts</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 16, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<ol style="list-style-type: none"> <li>2. The Environmental Protection Agency is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-30	Environment and Natural Resources	<p><u>Progress Reports Not Obtained Prior to Payment</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 16, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Environmental Protection Agency is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-31	Environment and Natural Resources	<p><u>Weaknesses in Controls Over Cash Receipts</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, September 16, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Environmental Protection Agency is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-32	Crime Control and Public Safety	<p><u>Controls Over Reporting Federal Drawdowns Need Improving</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, February 16, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-33	Crime Control and Public Safety	<p><u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, February 16, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-34	Crime Control and Public Safety	<p><u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, February 16, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-35	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, February 16, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-37	Public Instruction	<p><u>Failure to Comply With Federal Suspension and Debarment Requirement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, October 22, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-38	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-39	Health and Human Services	<p><u>Basic Support Claims Not Properly Paid</u></p> <p>Full corrective action has been taken.</p>
05-SA-40	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Full corrective action has been taken.</p>
05-SA-41	Health and Human Services	<p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-42	Health and Human Services	<p><u>Inadequate Documentation and Failure to Reconcile Fixed Assets</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-43	Health and Human Services	<p><u>Controls Over Fixed Assets Need Improvement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
05-SA-44	Health and Human Services	<p><u>Maintenance of Effort Not Met</u></p> <p>Full corrective action has been taken.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-50	Public Instruction	<u>Controls Need Improvement Over Purchasing</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> <li>1. As of today, October 22, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The U.S. Department of Education is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-61	Health and Human Services	<u>Ineligible Payments Charged to the State Children's Insurance Program at County DSS</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-62	N.C. Teachers' and State Employees' Comprehensive Major Medical Plan	<u>Claim Payments Made in Error</u> The audit finding does not warrant further action because: <ol style="list-style-type: none"> <li>1. As of today, November 3, 2008, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006, to the Federal clearinghouse;</li> <li>2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-63	Health and Human Services	<u>Final Cost-Settlements Not Settled</u> Partial corrective action has been taken. See finding 03-SA-91 for a description.
05-SA-64	Health and Human Services	<u>Provider Billing and Payment System Errors</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-65	Health and Human Services	<u>Inadequate Communication of Rate Changes Between Divisions</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-66	Health and Human Services	<u>Deficiencies in the Rate Setting Process</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-67	Health and Human Services	<u>Documentation Lacking in County DSS Medicaid Files</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-68	Health and Human Services	<u>Long-Term Care Facility Audits Were Not Timely Completed</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
05-SA-69	Health and Human Services	<u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u>  Partial corrective action has been. See finding 03-SA-105 for a description.
05-SA-70	Crime Control and Public Safety	<u>Homeland Security Grant Administrative Costs Exceeded Allowable Amounts</u>  The audit finding does not warrant further action because: <ol style="list-style-type: none"> <li>1. As of today, February 16, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-71	Crime Control and Public Safety	<u>SF-272 Reports Not Filed and SF-269 Reports Not Reviewed for Homeland Security Grant</u>  The audit finding does not warrant further action because: <ol style="list-style-type: none"> <li>1. As of today, February 16, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<ol style="list-style-type: none"> <li>2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-72	Crime Control and Public Safety	<p><u>Controls Over Reporting Federal Drawdowns Need Improving</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, February 16, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-73	Crime Control and Public Safety	<p><u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, February 16, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
05-SA-74	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, February 16, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
05-SA-75	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> <li>1. As of today, February 16, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;</li> <li>2. The Department of Homeland Security is not currently following up with the Department on the audit finding; and</li> <li>3. A management decision has not been issued.</li> </ol>
06-SA-1	Health and Human Services	<p><u>Improper Access to the Food Stamps Information System</u></p> <p>Partial corrective action has been taken. Written procedures have been developed for the periodic security review of the Food Stamps Information System (FSIS). The Division of Information Resource Management has developed a report that will enable the Division of Social Services to ensure access is restricted to employees whose job duties require such access. This report was released to the Division of Social Services on September 12, 2008. Periodic reviews will be performed in September and March of each year.</p>
06-SA-2	Public Instruction	<p><u>Inadequate Segregation of Duties Over Claims Processing</u></p> <p>Full corrective action has been taken.</p>
06-SA-3	Public Instruction	<p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>Full corrective action has been taken.</p>
06-SA-4	Public Instruction	<p><u>Inadequate Segregation of Duties Over Claims Processing</u></p> <p>Full corrective action has been taken.</p>
06-SA-5	Public Instruction	<p><u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u></p> <p>Full corrective action has been taken.</p>
06-SA-6	Public Instruction	<p><u>Inadequate Segregation of Duties Over Claims Processing</u></p> <p>Full corrective action has been taken.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

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<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
06-SA-7	Public Instruction	<u>Child Nutrition Claims Payment System Audit Trail Needs Improving</u> Full corrective action has been taken.
06-SA-8	Health and Human Services	<u>Failure to Properly Account for the Disposition of Food Instruments for the WIC Program Within the Designated Timeframe</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
06-SA-9	Agriculture and Consumer Services	<u>Inadequate Monitoring of Subrecipient Audit Reports</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
06-SA-10	Agriculture and Consumer Services	<u>Inadequate Monitoring of Subrecipient Audit Reports</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
06-SA-11	Wildlife Resources Commission	<u>Schedule of Expenditures of Federal Awards Misstated</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Interior - U.S. Fish & Wildlife Service.
06-SA-12	Wildlife Resources Commission	<u>Schedule of Expenditures of Federal Awards Misstated</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Interior - U.S. Fish & Wildlife Service.
06-SA-13	Employment Security Commission	<u>Controls Over Equipment Management Need Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
06-SA-14	Employment Security Commission	<u>Controls Over Federal Debarment Verification Need Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
06-SA-16	Commerce	<u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
06-SA-17	Commerce	<u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
06-SA-18	Commerce	<u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
06-SA-19	Employment Security Commission	<u>Controls Over Equipment Management Need Improvement</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
06-SA-20	Employment Security Commission	<u>Controls Over Equipment Management Need Improvement</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
06-SA-21	Transportation	<u>Testing Standards Not Met in Accordance With Quality Assurance Program</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
06-SA-22	Cultural Resources	<u>Internal Control Over Matching and Maintenance of Effort Requirements for State Library Program Needs Improvement</u>  Full corrective action has been taken, however awaiting management decision from the National Foundation on the Arts and the Humanities. The Department will conduct regular, periodic monitoring of appropriate expenditures to ensure that adequate internal controls over matching and maintenance of effort requirement compliance is maintained.
06-SA-23	Cultural Resources	<u>Subrecipient Monitoring Procedures Not Sufficient</u>  Partial corrective action has been taken. The Department does obtain and review some subrecipient audit reports, identify audit findings applicable to the State Library Services and Technology Act (LSTA) programs, and ensure that timely and appropriate corrective action is taken. The Department will develop a tracking system to ensure that all required subrecipient audit reports are received and reviewed for compliance with federal grant requirements.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		The Department has created a spreadsheet to track equipment purchased with grant funds. The Department will use this information to establish additional procedures to effectively monitor subrecipients compliance with federal grant equipment management requirements.
		The Department addresses suspension and debarment requirements within the grant application and agreement documents. However, no further action has been taken to monitor compliance with this requirement. The Department will establish additional procedures to monitor subrecipient compliance with suspension and debarment requirements.
06-SA-24	Environment and Natural Resources	<u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u>  Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).
06-SA-25	Environment and Natural Resources	<u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u>  Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).
06-SA-26	Crime Control and Public Safety	<u>Federal Funds Not Processed in Accordance With Agreement</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
06-SA-27	Crime Control and Public Safety	<u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
06-SA-28	Crime Control and Public Safety	<u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
06-SA-29	Crime Control and Public Safety	<u>Documentation Not Maintained to Identify Subrecipient Responsibilities</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
06-SA-30	Crime Control and Public Safety	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
06-SA-48	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
06-SA-49	Health and Human Services	<p><u>Cash Management Weaknesses for the Vocational Rehabilitation Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
06-SA-50	Health and Human Services	<p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>Partial corrective action has been taken.</p> <p><u>Required Agreement to Extend Eligibility</u> – The corrective action method was changed on this item because of an inability to obtain written verification on the accuracy of tracking on the automated case management system (CATS) and statewide error report. This audit item will be addressed through an online training module that has been developed by the Division. This training module was initiated October 10, 2009. Casework staff will complete the training and sign a certificate of completion to be presented to their managers.</p> <p><u>Required Certificates of Eligibility Forms</u> – The corrective action on this was completed. The Division presented documentation that the edit was made on the Division's automated case management system.</p> <p><u>Financial Need Form was not Documented</u> – Corrective action will be completed on this item via an online training module which has been developed and was implemented October 10, 2008. The Controller's Office requested repayment of the \$859 from the service provider on 8/14/07.</p>
06-SA-57	Fayetteville State University	<p><u>University Not in Compliance With Federal Regulations Regarding Reconciliations</u></p> <p>Full corrective action has been taken. Based on the Code of Federal Regulations, the University has implemented internal controls to ensure compliance and accurate financial reporting. The University has developed a written reconciliation policy and procedure for federal funding to ensure monthly reconciliations are performed and documented between the Financial Aid and Business Offices. The University is reviewing and reconciling federal awards. The reconciliation meetings are scheduled for the 3rd Monday of each month. Variances are identified and research conducted to determine the cause of the variance and make appropriate corrections. This finding is closed per the U.S. Department of Education.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

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Original Finding Number	State Department	Current Status of Prior Audit Finding
06-SA-58	Public Instruction	<u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements for Subawards</u>  Full corrective action has been taken.
06-SA-59	Public Instruction	<u>Subgrant Award Documents Need Improvement</u>  Full corrective action has been taken.
06-SA-63	Health and Human Services	<u>Improper Access to the Eligibility Information System</u>  Full corrective action has been taken.
06-SA-64	Health and Human Services	<u>Documentation Lacking in County TANF Case Files</u>  Full corrective action has been taken.
06-SA-65	Health and Human Services	<u>Insufficient Follow-Up of Work First Program Monitoring Results</u>  Full corrective action has been taken.
06-SA-66	Health and Human Services	<u>Appropriate Action Not Taken in Child Support Cases</u>  <p>Partial corrective action has been taken. Since 2002, numerous corrective actions have been developed and implemented to improve compliance in the areas of Establishment (Paternity and Child Support) and Interstate.</p> <p>Training classes have been developed specifically to assist local office workers to respond appropriately and to update the Automated Collection Tracking System (ACTS) appropriately in Interstate cases based on the federal timeframe requirements. Self-Assessment reports are generated monthly in the data warehouse and made available to local office workers who are instructed to identify and work on cases that require action in order to meet compliance standards. Local offices that do not score 75% in Interstate compliance work with their Regional Representative to develop a Corrective Action Plan (CAP) that includes activities intended to improve the score. CAPs are monitored quarterly by the Regional Representative and monitoring reports are submitted to the Assistant Chief for Local Operations. As a result of corrective actions, the statewide compliance score in Interstate has risen continuously since 2003 from 39% to a current score of 71.6%.</p> <p>Establishment is a very difficult area in which to achieve compliance because the regulations require that both paternity and support be established or that the non-custodial parent (NCP) be served with court action within 90 days of location. Establishment Self-Assessment reports</p>



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Original Finding Number	State Department	Current Status of Prior Audit Finding
		are generated monthly in the data warehouse and made available to local office supervisors and workers. Workers are instructed to use the reports to identify and work on cases that require action in order to meet compliance standards. As a result of corrective actions, the statewide compliance score has risen continuously since 2002 from 35% to a current score of 59%. CSE has observed that local offices with the larger ratios of cases to caseworkers are much less likely to meet compliance with Establishment timeframes. It is unlikely that the statewide score will reach the compliance rate of 75% without additional positions in the state-operated offices with the largest caseloads. For this reason, a request for additional child support agent positions has been submitted through the Division.
06-SA-67	Health and Human Services	<u>Insufficient Documentation to Support Adjustment Reclassifications</u> Full corrective action has been taken.
06-SA-68	Health and Human Services	<u>Improper Access to the Subsidized Child Care Reimbursement System</u> Full corrective action has been taken.
06-SA-69	Health and Human Services	<u>Insufficient Documentation to Support Adjustment Reclassifications</u> Full corrective action has been taken.
06-SA-70	Health and Human Services	<u>Improper Access to the Subsidized Child Care Reimbursement System</u> Full corrective action has been taken.
06-SA-74	N.C. Teachers' and State Employees' Comprehensive Major Medical Plan	<u>Claim Payments Made in Error</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
06-SA-75	Health and Human Services	<u>Final Cost-Settlements Not Settled</u> Partial corrective action has been taken. See finding 03-SA-91 for a description.
06-SA-76	Health and Human Services	<u>Provider Billing and Payment System Errors</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
06-SA-77	Health and Human Services	<u>Inadequate Communication of Rate Changes Between Divisions</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.

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For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
06-SA-78	Health and Human Services	<u>Documentation Lacking in County Medicaid Case Files</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
06-SA-79	Health and Human Services	<u>Required Disclosures Not Obtained at Enrollment of Providers and Lack of Controls in the Provider Eligibility Enrollment Process</u> Partial corrective action has been taken. See finding 03-SA-105 for a description.
06-SA-80	Crime Control and Public Safety	<u>Homeland Security Grant Administration Costs Exceeded Allowable Amounts</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
06-SA-81	Crime Control and Public Safety	<u>Homeland Security Financial Report is Incomplete</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
06-SA-82	Crime Control and Public Safety	<u>Schedule of Expenditures of Federal Awards Contained Errors</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
06-SA-83	Crime Control and Public Safety	<u>Federal Funds Not Processed in Accordance With Agreement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
06-SA-84	Crime Control and Public Safety	<u>Public Assistance Financial Reports are Incorrect Due to Errors and Omissions</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
06-SA-85	Crime Control and Public Safety	<u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
06-SA-86	Crime Control and Public Safety	<u>Documentation Not Maintained to Identify Subrecipient Responsibilities</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.

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<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
06-SA-87	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-88	Crime Control and Public Safety	<p><u>Homeland Security Financial Report is Incomplete</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
06-SA-89	Crime Control and Public Safety	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
07-SA-1	Health and Human Services	<p><u>Monitoring Procedures Should Be Improved for Management Evaluation Reviews</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
07-SA-2	Health and Human Services	<p><u>Monitoring of a Service Provider Needs Improvement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
07-SA-3	Health and Human Services	<p><u>Lack of Segregation of Duties for Processes Within the Food Stamp Information System</u></p> <p>Partial corrective action has been taken. The NC FAST automation solution will be implemented in 2010. State management will continue to conduct Management Evaluation reviews and Quality Control sampling and provide management reports. County directors will be reminded of the importance of second party review procedures especially when one caseworker registers and disposes of an application.</p>
07-SA-4	Health and Human Services	<p><u>Lack of Program Change Controls for the Food Stamp Information System (FSIS)</u></p> <p>Partial corrective action has been taken. The Endeavor change to incorporate appropriate controls with a quorum of two was completed on August 24, 2008. This change requires the creator and a member of management with appropriate authorization to approve any changes to the application.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-5	Health and Human Services	<p><u>Improper Access to the Food Stamps Information System</u></p> <p>Partial corrective action has been taken. See finding 06-SA-1 for a description.</p>
07-SA-6	Health and Human Services	<p><u>Food Stamp Participants Using Invalid Social Security Numbers</u></p> <p>Partial corrective action has been taken. The Division of Social Services (DSS) has also developed reports from these findings for county DSS offices to use as a tool for corrections. All invalid Social Security Numbers (SSN)s cited in this finding have been reviewed and corrected. Over issuances of benefits shall be calculated and processed for recoupment as appropriate. A query has been developed in the Client Services Data Warehouse (CSDW) titled "Individuals Without Verified SSNs" to identify individuals in active Food and Nutrition Services cases without verified SSNs. Counties will use this report to request further information from the client to obtain a valid SSN. The Division is researching the feasibility of developing additional reports, such as a match of recipient SSNs to those belonging to deceased individuals, to produce ongoing. Such reports will be used to further improve our SSN validation. Counties shall be instructed to use all reports by the Section Chief.</p>
07-SA-7	Public Instruction	<p><u>Errors in Federal Cash Drawdown Reporting</u></p> <p>Full corrective action has been taken.</p>
07-SA-8	Public Instruction	<p><u>Errors in Federal Cash Drawdown Reporting</u></p> <p>Full corrective action has been taken.</p>
07-SA-9	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>Partial corrective action has been taken. The DHHS Controller's Office staff met on September 9, 2008 and discussed reviewing and updating the current procedures. Procedures will be reviewed to validate internal controls. Target completion date is December 31, 2008.</p>
07-SA-10	Health and Human Services	<p><u>Monitoring of a Service Organization Needs Improvement</u></p> <p>Partial corrective action has been taken. Currently, a SAS 70 audit is contractually required from the service provider on an annual basis. Internal procedures have been implemented to monitor Food Instrument Reports in a timely manner. A new vendor management position has been created, a candidate has been selected, and the personnel package and unfreeze request have been submitted.</p>
07-SA-11	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>Partial corrective action has been taken. The DHHS Controller's Office staff met on September 9, 2008 and discussed reviewing and updating the</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<p>current procedures. Procedures will be reviewed to validate internal controls. Target completion date is December 31, 2008.</p> <p>New federal funds have been established for CACFP to assist with distinguishing the various funding components. The effective date for using the new funds is October 2008.</p>
07-SA-12	Health and Human Services	<p><u>Inadequate Monitoring of Nongovernmental Subrecipient Audit Reports</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
07-SA-13	Health and Human Services	<p><u>Monitoring Procedures Should Be Improved for Management Evaluation Reviews</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
07-SA-14	Agriculture and Consumer Services	<p><u>Inadequate Tracking and Review of Subrecipient Audit Reports</u></p> <p>Partial corrective action has been taken. The new procedure and subrecipient audit report tracking system is in it's first stage, please see the timeline below for the new procedure:</p> <p>The Food Distribution Division will send out written notification to all agencies in the month of September following the end of the state fiscal year that an audit report is required from their agency no later than December 15. For any audit report not received by December 31, a second request letter will be sent to those agencies.</p> <p>A master log containing all agencies that are required to submit an audit report will be developed. This log will be maintained and updated at the Food Distribution Division to record when an audit report is received and when the audit review has been completed. This electronic log will be monitored and reviewed by an Administrative Office I and a Commodity Distribution Representative until all audits have been received and reviewed.</p> <p>It is the Food Distribution Divisions' goal that with the implementation of this procedure and the tracking system, that the division will be in compliance with OMB Circular A-133 and ensure that all agencies audits are received and reviewed timely.</p> <p>Anticipated Completion Date: January 15, 2009.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-15	Agriculture and Consumer Services	<p><u>Inadequate Tracking and Review of Subrecipient Audit Reports</u></p> <p>Partial corrective action has been taken. The new procedure and subrecipient audit report tracking system is in it's first stage, please see the timeline below for the new procedure:</p> <p>The Food Distribution Division will send out written notification to all agencies in the month of September following the end of the state fiscal year that an audit report is required from their agency no later than December 15. For any audit report not received by December 31, a second request letter will be sent to those agencies.</p> <p>A master log containing all agencies that are required to submit an audit report will be developed. This log will be maintained and updated at the Food Distribution Division to record when an audit report is received and when the audit review has been completed. This electronic log will be monitored and reviewed by an Administrative Office I and a Commodity Distribution Representative until all audits have been received and reviewed.</p> <p>It is the Food Distribution Divisions' goal that with the implementation of this procedure and the tracking system, that the division will be in compliance with OMB Circular A-133 and ensure that all agencies audits are received and reviewed timely.</p> <p>Anticipated Completion Date: January 15, 2009.</p>
07-SA-16	Crime Control and Public Safety	<p><u>Deficiencies in Documentation Supporting Salaries Charged to Grant</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Defense.</p>
07-SA-17	Crime Control and Public Safety	<p><u>Incompatible Duties Not Segregated for Journal Entry Process</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Defense.</p>
07-SA-18	Crime Control and Public Safety	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Defense.</p>
07-SA-19	Crime Control and Public Safety	<p><u>Failure to Complete the Federal Cash Transaction Report</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Defense.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-20	Employment Security Commission	<u>Controls Over Equipment Management Need Improvement</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
07-SA-21	Employment Security Commission	<u>Benefit Overpayment Not Recouped</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Labor.
07-SA-22	Transportation	<u>Federal Billings Exceeded Actual Costs</u>  Partial corrective action has been taken. Federal billing transactions have been adjusted for FY 2007 GHSP grants that contained multiple percentages. Federal billing transactions will be adjusted by December 31, 2008 for FY 2008 GHSP grants with multiple percentages. Future GHSP grants will not contain multiple percentages.
07-SA-23	Transportation	<u>Deficiencies Noted in Subrecipient Monitoring</u>  Partial corrective action has been taken. Monthly, quarterly and final reports are being completed, but on-site project monitoring documentation continues to be developed and implemented.
07-SA-24	Transportation	<u>Level of Effort Not Maintained for Highway Safety Cluster Grant</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
07-SA-25	Transportation	<u>Deficiencies Noted in Subrecipient Monitoring</u>  Partial corrective action has been taken. Monthly, quarterly and final reports are being completed, but on-site project monitoring documentation continues to be developed and implemented.
07-SA-26	Transportation	<u>Schedule of Expenditures of Federal Awards Contained Errors</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
07-SA-27	Transportation	<u>Level of Effort Not Maintained for Highway Safety Cluster Grant</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-28	Transportation	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>Partial corrective action has been taken. Monthly, quarterly and final reports are being completed, but on-site project monitoring documentation continues to be developed and implemented.</p>
07-SA-29	Transportation	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.</p>
07-SA-30	Transportation	<p><u>Internal Control Over Procurements Needs Improvement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.</p>
07-SA-31	Transportation	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>Partial corrective action has been taken. Monthly, quarterly and final reports are being completed, but on-site project monitoring documentation continues to be developed and implemented.</p>
07-SA-32	Transportation	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.</p>
07-SA-33	Transportation	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>Partial corrective action has been taken. Monthly, quarterly and final reports are being completed, but on-site project monitoring documentation continues to be developed and implemented.</p>
07-SA-34	Transportation	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.</p>
07-SA-35	Transportation	<p><u>Federal Billings Exceeded Actual Costs</u></p> <p>Partial corrective action has been taken. Federal billing transactions have been adjusted for FY 2007 GHSP grants that contained multiple percentages. Federal billing transactions will be adjusted by December 31, 2008 for FY 2008 GHSP grants with multiple percentages. Future GHSP grants will not contain multiple percentages.</p>



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-36	Transportation	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>Partial corrective action has been taken. Monthly, quarterly and final reports are being completed, but on-site project monitoring documentation continues to be developed and implemented.</p>
07-SA-37	Transportation	<p><u>Schedule of Expenditures of Federal Awards Contained Errors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.</p>
07-SA-38	Transportation	<p><u>Deficiencies Noted in Subrecipient Monitoring</u></p> <p>Partial corrective action has been taken. Monthly, quarterly and final reports are being completed, but on-site project monitoring documentation continues to be developed and implemented.</p>
07-SA-39	Environment and Natural Resources	<p><u>Noncompliance With Federal Suspension and Debarment Requirements</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).</p>
07-SA-40	Environment and Natural Resources	<p><u>Noncompliance With Federal Suspension and Debarment Requirements</u></p> <p>Full corrective action has been taken, however awaiting management decision from the Environmental Protection Agency (EPA).</p>
07-SA-41	Fayetteville State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken. Based on the Code of Federal Regulations, the University has implemented internal controls to ensure compliance and accurate financial reporting. The University has developed a written reconciliation policy and procedure for federal funding to ensure monthly reconciliations are performed and documented between the Financial Aid and Business Offices. The University is reviewing and reconciling federal awards. The reconciliation meetings are scheduled for the 3rd Monday of each month. Variances are identified and research conducted to determine the cause of the variance and make appropriate corrections. This finding is closed per the U.S. Department of Education.</p>
07-SA-42	Fayetteville State University	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>Full corrective action has been taken. The University reviewed access rights to financial aid data and made appropriate revisions as of June 30, 2007. This finding has been resolved. The Security Manager for the Financial Aid Department reviews systems access rights on a quarterly basis per the University's ITTS guidance. This finding is closed per the U.S. Department of Education.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

Original Finding Number	State Department	Current Status of Prior Audit Finding
07-SA-43	Fayetteville State University	<p><u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u></p> <p>Partial corrective action has been taken. Under the current policy, the University adequately monitors all students who maintain continuous enrollment for satisfactory academic progress at the end of each academic year. Students who have not been enrolled for one or more semesters must apply for readmission to the University. These students are monitored for satisfactory academic progress as part of the application for readmission process. Currently, students with one suspension are permitted to re-enroll without submitting an appeal letter. However, students with more than one suspension are required to submit an appeal letter and go through the appeals process.</p> <p>The Academic Appeals Committee is currently revising the satisfactory academic progress and appeals policy to strengthen the monitoring procedures for student's who re-enroll after missing a semester. The policy will be effective in fall 2008. The questioned cost has been returned to the U.S. Department of Education.</p> <p>Corrective action plan: The policy now states that applicants for readmission who were on academic suspension in their last semester of enrollment will not be readmitted unless they successfully complete the appeals process. Further, if a previously suspended student successfully appeals suspension, he or she will be readmitted and placed on probation.</p>
07-SA-44	Fayetteville Technical Community College	<p><u>Inappropriate System Access Rights and Lack of Review</u></p> <p>Full corrective action has been taken.</p>
07-SA-45	Winston-Salem State University	<p><u>Inappropriate Student Financial Aid Awarded to Employees</u></p> <p>Partial corrective action has been taken. The University has modified the policy on tuition waivers and non-repayable aid. In the updated policy a student can receive both non-repayable aid and the tuition waiver with in the confines of the federal regulations.</p>
07-SA-46	Winston-Salem State University	<p><u>Student Financial Aid Over-Awarded</u></p> <p>Partial corrective action has been taken. The University has implemented the following procedures to ensure compliance in awarding student financial aid:</p> <ul style="list-style-type: none"> <li>The process for outside scholarships is currently under review and revamped to ensure sufficient constraints are enforced in financial assistance provided through federal, state, institutional or private funds. Monthly reports will ensure that no outside scholarships are paid to the students account without processed as financial aid.</li> </ul>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

Original Finding Number	State Department	Current Status of Prior Audit Finding
		<ul style="list-style-type: none"> <li>The University has implemented semesterly reporting to verify that all Tuition waivers are counted as resources and therefore a student is not over awarded.</li> </ul>
07-SA-47	Winston-Salem State University	<u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u>  Full corrective action has been taken.
07-SA-48	Public Instruction	<u>Inadequate Maintenance of Effort</u>  Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
07-SA-49	Public Instruction	<u>Annual Federal Report Contained Errors</u>  Full corrective action has been taken.
07-SA-50	Public Instruction	<u>Inadequate Subrecipient Monitoring</u>  Full corrective action has been taken.
07-SA-51	Fayetteville State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  Full corrective action has been taken. Based on the Code of Federal Regulations, the University has implemented internal controls to ensure compliance and accurate financial reporting. The University has developed a written reconciliation policy and procedure for federal funding to ensure monthly reconciliations are performed and documented between the Financial Aid and Business Offices. The University is reviewing and reconciling federal awards. The reconciliation meetings are scheduled for the 3rd Monday of each month. Variances are identified and research conducted to determine the cause of the variance and make appropriate corrections. This finding is closed per the U.S. Department of Education.
07-SA-52	Fayetteville State University	<u>Excess Federal Loan Funds Not Returned Timely</u>  Full corrective action has been taken. Fayetteville State University agrees excess federal funds should be returned timely. The federal program changed prior to the audit year from the Federal Direct Loan Program to the FFELP program and the cash reconciliation procedures were not adjusted to reflect the differences in these programs. Procedures have now been revised to ensure funds are reviewed and reconciled and any excess federal funds are returned within the required timeframe. The finding is closed per the U.S. Department of Education.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-53	Fayetteville State University	<p><u>Errors in Financial Aid Awards</u></p> <p>Full corrective action has been taken. The Financial Aid Counselors employed by the University during the State Auditor's audit period for the year ended June 30, 2007 had not received the training necessary to correctly calculate student's financial aid awards. However, current Financial Aid Counselors have received and continue to receive extensive training on calculating and adjusting student's financial aid awards. The Financial Aid Policy and Procedures Manual require counselors to receive at least 50 hours of Financial Aid Professional Development Training annually.</p> <p>The errors noted by the State Auditor's finding have been corrected. The Pell Grant award amount was corrected and the nine unsubsidized student loans were changed to subsidized student loans and the accrued interest was credited back to the student. This finding is closed per U.S. Department of Education.</p>
07-SA-54	Fayetteville State University	<p><u>Errors in Calculation of Students' Cost of Attendance in Determining Student Financial Aid Awards</u></p> <p>Full corrective action has been taken. The University ran a program in Banner for the 2006-2007 academic year to correct the cost of attendance budgets used for year ended June 30, 2006. However, the program did not fix all of the cost of attendance budgets used for the 06-07 academic year, but no over awards occurred from using the incorrect cost of attendance budgets. The University has established standard cost of attendance budgets for the 07-08 school year and these costs were applied uniformly to all students. The cost of attendance budgets are reviewed and adjusted annually and a student's financial aid eligibility is based on the standard budget allowances. This finding is closed per the U.S. Department of Education.</p>
07-SA-55	Fayetteville State University	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>Full corrective action has been taken. The University reviewed access rights to financial aid data and made appropriate revisions as of June 30, 2007. This finding has been resolved. The Security Manager for the Financial Aid Department reviews systems access rights on a quarterly basis per the University's ITTS guidance. This finding is closed per the U.S. Department of Education.</p>
07-SA-56	Fayetteville State University	<p><u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u></p> <p>Partial corrective action has been taken. Under the current policy, the University adequately monitors all students who maintain continuous enrollment for satisfactory academic progress at the end of each academic</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

Original Finding Number	State Department	Current Status of Prior Audit Finding
		<p>year. Students who have not been enrolled for one or more semesters must apply for readmission to the University. These students are monitored for satisfactory academic progress as part of the application for readmission process. Currently, students with one suspension are permitted to re-enroll without submitting an appeal letter. However, students with more than one suspension are required to submit an appeal letter and go through the appeals process.</p> <p>The Academic Appeals Committee is currently revising the satisfactory academic progress and appeals policy to strengthen the monitoring procedures for student's who re-enroll after missing a semester. The policy will be effective in fall 2008. The questioned cost has been returned to the U.S. Department of Education.</p> <p>Corrective action plan: The policy now states that applicants for readmission who were on academic suspension in their last semester of enrollment will not be readmitted unless they successfully complete the appeals process. Further, if a previously suspended student successfully appeals suspension, he or she will be readmitted and placed on probation.</p>
07-SA-57	Fayetteville State University	<p><u>Untimely Return of Federal Funds</u></p> <p>Partial corrective action has been taken. Prior to the fall of 2006, the Financial Aid Office did not receive timely notification that a student had withdrawn from the University. In the fall semester of 2006, the University implemented a No Show policy. The policy requires instructors to submit an interim grade of "X" for students who do not attend class the first week of the semester or term. The Registrar's Office runs a report of all students in this category and submits it to the Business and Finance Office and Financial Aid Office for review. After the review, students that are identified as no shows in at least 75 percent of their classes are dropped. However, instances have occurred where instructors didn't identify students through this process but identified them later in the semester via email. This resulted in the untimely return of federal funds. The No Show policy is discussed at Pre-School Conferences and a greater emphasis will be placed on this policy in the future. Also, the Registrar's Office is developing a report that will identify those individuals that are continually in non compliance with this policy.</p> <p>In addition, the Registrar's Office discontinued the process that allowed students to withdraw from the University online. The Registrar's Office found that this process didn't meet the needs of several offices including Financial Aid. The online process was terminated in the spring 2008 and the manual withdrawal process was reinstated. The manual process ensures that Financial Aid is notified of the withdrawal allowing the Office to take the actions needed to ensure that unearned federal funds are returned within the required timeframe.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<p>Corrective action plan: The Registrars Office's No Show Policy was made effective in August 2007 and the online process was terminated in February 2008. The Director of Financial Aid, the Registrar, and the Director of Systems &amp; Procedures are working to validate business rules in the Banner as it relates to withdrawals and the impact on financial aid. They will implement rules that should ensure timely returns of funds. The Internal Audit Office will monitor the progress of returning funds timely. This finding has been closed per U.S. Department of Education.</p>
07-SA-58	Winston-Salem State University	<p><u>Inappropriate Student Financial Aid Awarded to Employees</u></p> <p>Partial corrective action has been taken. The University has modified the policy on tuition waivers and non-repayable aid. In the updated policy a student can receive both non-repayable aid and the tuition waiver with in the confines of the federal regulations.</p>
07-SA-59	Winston-Salem State University	<p><u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u></p> <p>Full corrective action has been taken.</p>
07-SA-60	Winston-Salem State University	<p><u>Student Financial Aid Funds Not Returned to Providers as Required</u></p> <p>No corrective action has been taken. The University is revisiting the return of title IV funds process. Currently there are shared responsibilities for the Financial Aid and the Bursars Offices. The University is investigating the appropriate location for such function as to ensure compliance and accountability. Once the University decides on the appropriate responsible party, an accountability chart will be developed.</p>
07-SA-61	Fayetteville State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken. Based on the Code of Federal Regulations, the University has implemented internal controls to ensure compliance and accurate financial reporting. The University has developed a written reconciliation policy and procedure for federal funding to ensure monthly reconciliations are performed and documented between the Financial Aid and Business Offices. The University is reviewing and reconciling federal awards. The reconciliation meetings are scheduled for the 3rd Monday of each month. Variances are identified and research conducted to determine the cause of the variance and make appropriate corrections. This finding is closed per the U.S. Department of Education.</p>
07-SA-62	Fayetteville State University	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>Full corrective action has been taken. The University reviewed access rights to financial aid data and made appropriate revisions as of June 30, 2007. This finding has been resolved. The Security Manager for</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		the Financial Aid Department reviews systems access rights on a quarterly basis per the University's ITTS guidance. This finding is closed per the U.S. Department of Education.
07-SA-63	Fayetteville Technical Community College	<u>Inappropriate System Access Rights and Lack of Review</u>  Full corrective action has been taken.
07-SA-64	Fayetteville State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  Full corrective action has been taken. Based on the Code of Federal Regulations, the University has implemented internal controls to ensure compliance and accurate financial reporting. The University has developed a written reconciliation policy and procedure for federal funding to ensure monthly reconciliations are performed and documented between the Financial Aid and Business Offices. The University is reviewing and reconciling federal awards. The reconciliation meetings are scheduled for the 3rd Monday of each month. Variances are identified and research conducted to determine the cause of the variance and make appropriate corrections. This finding is closed per the U.S. Department of Education.
07-SA-65	Fayetteville State University	<u>Inappropriate System Access Rights to Financial Aid Data</u>  Full corrective action has been taken. The University reviewed access rights to financial aid data and made appropriate revisions as of June 30, 2007. This finding has been resolved. The Security Manager for the Financial Aid Department reviews systems access rights on a quarterly basis per the University's ITTS guidance. This finding is closed per the U.S. Department of Education.
07-SA-66	Winston-Salem State University	<u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u>  Full corrective action has been taken.
07-SA-67	Fayetteville State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  Full corrective action has been taken. Based on the Code of Federal Regulations, the University has implemented internal controls to ensure compliance and accurate financial reporting. The University has developed a written reconciliation policy and procedure for federal funding to ensure monthly reconciliations are performed and documented between the Financial Aid and Business Offices. The University is reviewing and reconciling federal awards. The reconciliation meetings are scheduled for the 3rd Monday of each month. Variances are identified and research conducted to determine the cause of the variance and make appropriate corrections. This finding is closed per the U.S. Department of Education.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-68	Fayetteville State University	<p><u>Errors in Financial Aid Awards</u></p> <p>Full corrective action has been taken. The Financial Aid Counselors employed by the University during the State Auditor's audit period for the year ended June 30, 2007 had not received the training necessary to correctly calculate student's financial aid awards. However, current Financial Aid Counselors have received and continue to receive extensive training on calculating and adjusting student's financial aid awards. The Financial Aid Policy and Procedures Manual require counselors to receive at least 50 hours of Financial Aid Professional Development Training annually.</p> <p>The errors noted by the State Auditor's finding have been corrected. The Pell Grant award amount was corrected and the nine unsubsidized student loans were changed to subsidized student loans and the accrued interest was credited back to the student. This finding is closed per U.S. Department of Education.</p>
07-SA-69	Fayetteville State University	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>Full corrective action has been taken. The University reviewed access rights to financial aid data and made appropriate revisions as of June 30, 2007. This finding has been resolved. The Security Manager for the Financial Aid Department reviews systems access rights on a quarterly basis per the University's ITTS guidance. This finding is closed per the U.S. Department of Education.</p>
07-SA-70	Fayetteville State University	<p><u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u></p> <p>Partial corrective action has been taken. Under the current policy, the University adequately monitors all students who maintain continuous enrollment for satisfactory academic progress at the end of each academic year. Students who have not been enrolled for one or more semesters must apply for readmission to the University. These students are monitored for satisfactory academic progress as part of the application for readmission process. Currently, students with one suspension are permitted to re-enroll without submitting an appeal letter. However, students with more than one suspension are required to submit an appeal letter and go through the appeals process.</p> <p>The Academic Appeals Committee is currently revising the satisfactory academic progress and appeals policy to strengthen the monitoring procedures for student's who re-enroll after missing a semester. The policy will be effective in fall 2008. The questioned cost has been returned to the U.S. Department of Education.</p>



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Original Finding Number	State Department	Current Status of Prior Audit Finding
07-SA-71	Fayetteville State University	<p>Corrective action plan: The policy now states that applicants for readmission who were on academic suspension in their last semester of enrollment will not be readmitted unless they successfully complete the appeals process. Further, if a previously suspended student successfully appeals suspension, he or she will be readmitted and placed on probation.</p>
		<p><u>Untimely Return of Federal Funds</u></p> <p>Partial corrective action has been taken. Prior to the fall of 2006, the Financial Aid Office did not receive timely notification that a student had withdrawn from the University. In the fall semester of 2006, the University implemented a No Show policy. The policy requires instructors to submit an interim grade of "X" for students who do not attend class the first week of the semester or term. The Registrar's Office runs a report of all students in this category and submits it to the Business and Finance Office and Financial Aid Office for review. After the review, students that are identified as no shows in at least 75 percent of their classes are dropped. However, instances have occurred where instructors didn't identify students through this process but identified them later in the semester via email. This resulted in the untimely return of federal funds. The No Show policy is discussed at Pre-School Conferences and a greater emphasis will be placed on this policy in the future. Also, the Registrar's Office is developing a report that will identify those individuals that are continually in non compliance with this policy.</p> <p>In addition, the Registrar's Office discontinued the process that allowed students to withdraw from the University online. The Registrar's Office found that this process didn't meet the needs of several offices including Financial Aid. The online process was terminated in the spring 2008 and the manual withdrawal process was reinstated. The manual process ensures that Financial Aid is notified of the withdrawal allowing the Office to take the actions needed to ensure that unearned federal funds are returned within the required timeframe.</p> <p>Corrective action plan: The Registrars Office's No Show Policy was made effective in August 2007 and the online process was terminated in February 2008. The Director of Financial Aid, the Registrar, and the Director of Systems &amp; Procedures are working to validate business rules in the Banner as it relates to withdrawals and the impact on financial aid. They will implement rules that should ensure timely returns of funds. The Internal Audit Office will monitor the progress of returning funds timely. This finding has been closed per U.S. Department of Education.</p>
07-SA-72	Fayetteville State University	<p><u>Errors in the Student Financial Aid Application Verification Process</u></p> <p>Full corrective action has been taken. The University uses the federal verification worksheet and the individual's income tax return form as acceptable forms of documentation per the U.S. Department of Education to</p>

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<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
		<p>use in the verification process for information on the FAFSA and ISIR for all differences identified through the verification process. The verification form is used to verify the information submitted on the FAFSA. The procedure the University uses is in accordance with the verification regulation. Additionally, for the 2007-2008 academic year the Office of Financial Aid is re-verifying students who were selected for verification by the Central Processing System and received federal assistance to ensure accuracy of awards. Also, effective 2008-2009, the University is requesting a letter of clarification for figures that are questionable on worksheets A, B and C of the FAFSA. Additionally, ongoing verification training is underway to ensure the verification process is being carried out per the U.S. Department of Education guidelines.</p> <p>The \$200 Pell award was returned to the U.S. Department of Education. This finding is closed per the U.S. Department of Education.</p>
07-SA-73	Fayetteville Technical Community College	<p><u>Inappropriate System Access Rights and Lack of Review</u></p> <p>Full corrective action has been taken.</p>
07-SA-74	Fayetteville Technical Community College	<p><u>Financial Aid Awarded to Students Who May Not Meet Academic Standards</u></p> <p>Full corrective action has been taken.</p>
07-SA-75	Winston-Salem State University	<p><u>Inappropriate Student Financial Aid Awarded to Employees</u></p> <p>Partial corrective action has been taken. The University has modified the policy on tuition waivers and non-repayable aid. In the updated policy a student can receive both non-repayable aid and the tuition waiver with in the confines of the federal regulations.</p>
07-SA-76	Winston-Salem State University	<p><u>Financial Aid Awarded to Students That Did Not Meet Academic Standards</u></p> <p>Full corrective action has been taken.</p>
07-SA-77	Winston-Salem State University	<p><u>Student Financial Aid Funds Not Returned to Providers as Required</u></p> <p>No corrective action has been taken. The University is revisiting the return of title IV funds process. Currently there are shared responsibilities for the Financial Aid and the Bursars Offices. The University is investigating the appropriate location for such function as to ensure compliance and accountability. Once the University decides on the appropriate responsible party, an accountability chart will be developed.</p>
07-SA-78	Health and Human Services	<p><u>Basic Support Claims Were Not Properly Paid</u></p> <p>Partial corrective action has been taken. In all the cases where an overpayment occurred, the payee has been contacted and a refund has</p>

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		<p>been received except for one (1) overpayment of less than \$1.00 which is not required to be repaid per the cash management plan. Two (2) underpayments of less than \$1.00 have not been made.</p> <p>The Division of Vocational Rehabilitation will work with the DHHS Office of the Controller, Division of Medical Assistance and Division of Information Resource Management to improve communications and receipt of updates in a timely manner. The Division has been added to the DMA List Serve to receive reimbursement rate updates as soon as the rates become effective.</p>
07-SA-79	Health and Human Services	<p><u>Deficiencies in the Determination and Documentation of Client Eligibility</u></p> <p>Partial corrective action has been taken. The Division of Vocational Rehabilitation Services (DVR) has completed development of the online training module for casework staff. The training has been completed as of October 31, 2008. The 60-day eligibility criterion was covered in the training.</p> <p>DVR is researching whether an updated signed financial needs form has been received or the case closed.</p> <p>As of 12/1/08 the Department has received a refund of \$9,711.40 from one of the six vendors that were sent collection letters for the \$30,948 (federal share = \$24,357) in questioned costs identified by the State Auditors. DVR Fiscal Services – Budget has also prepared a journal entry totaling \$21,236.27 effective December 2008 reallocating federal dollars to state dollars for the balance of the questioned costs. The Division will make sure that the refund and adjustment are appropriately reported to the Federal funding agency on the RSA 269 Financial Report in a timely manner.</p>
07-SA-80	Health and Human Services	<p><u>Control Weaknesses Over Fixed Asset Inventory</u></p> <p>Partial corrective action has been taken. Of the 6 (six) missing items from the audit, Asset No. 22468, Asset No. 22138, and Asset No. 21743 have been located and the Fixed Asset system has been updated. Asset No. 20975 and Asset No. 21113 are going to be removed from the inventory. The life of these two items had been exhausted, and it is believed they were surplus without the proper paperwork being entered. One item, Asset No. 21460, has not been located and the Division of Services for the Blind is still looking for the item.</p> <p>The Division and Controller's Office staff have met to review the process and confirm that all forms being used are the most current. Additional training is also being provided to staff.</p>
07-SA-81	Health and Human Services	<p><u>Incorrect Reporting of Program Income</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>

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<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-82	Public Instruction	<u>Inadequate Maintenance of Effort</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.
07-SA-83	Public Instruction	<u>Annual Federal Report Contained Errors</u> Full corrective action has been taken.
07-SA-84	Public Instruction	<u>Inadequate Subrecipient Monitoring</u> Full corrective action has been taken.
07-SA-85	Fayetteville Technical Community College	<u>Inappropriate System Access Rights and Lack of Review</u> Full corrective action has been taken.
07-SA-86	N.C. Central University	<u>Untimely Notice to Lenders of Changes in Students' Status</u> Full corrective action has been taken.
07-SA-87	Fayetteville State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Full corrective action has been taken. Based on the Code of Federal Regulations, the University has implemented internal controls to ensure compliance and accurate financial reporting. The University has developed a written reconciliation policy and procedure for federal funding to ensure monthly reconciliations are performed and documented between the Financial Aid and Business Offices. The University is reviewing and reconciling federal awards. The reconciliation meetings are scheduled for the 3rd Monday of each month. Variances are identified and research conducted to determine the cause of the variance and make appropriate corrections. This finding is closed per the U.S. Department of Education.
07-SA-88	Fayetteville State University	<u>Inappropriate System Access Rights to Financial Aid Data</u> Full corrective action has been taken. The University reviewed access rights to financial aid data and made appropriate revisions as of June 30, 2007. This finding has been resolved. The Security Manager for the Financial Aid Department reviews systems access rights on a quarterly basis per the University's ITTS guidance. This finding is closed per the U.S. Department of Education.
07-SA-89	Fayetteville State University	<u>Errors in the Student Financial Aid Application Verification Process</u> Full corrective action has been taken. The University uses the federal verification worksheet and the individual's income tax return form as acceptable forms of documentation per the U.S. Department of Education to

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Original Finding Number	State Department	Current Status of Prior Audit Finding
		<p>use in the verification process for information on the FAFSA and ISIR for all differences identified through the verification process. The verification form is used to verify the information submitted on the FAFSA. The procedure the University uses is in accordance with the verification regulation. Additionally, for the 2007-2008 academic year the Office of Financial Aid is re-verifying students who were selected for verification by the Central Processing System and received federal assistance to ensure accuracy of awards. Also, effective 2008-2009, the University is requesting a letter of clarification for figures that are questionable on worksheets A, B and C of the FAFSA. Additionally, ongoing verification training is underway to ensure the verification process is being carried out per the U.S. Department of Education guidelines.</p> <p>The \$200 Pell award was returned to the U.S. Department of Education. This finding is closed per the U.S. Department of Education.</p>
07-SA-90	Fayetteville State University	<p><u>Untimely Return of Federal Funds</u></p> <p>Partial corrective action has been taken. Prior to the fall of 2006, the Financial Aid Office did not receive timely notification that a student had withdrawn from the University. In the fall semester of 2006, the University implemented a No Show policy. The policy requires instructors to submit an interim grade of "X" for students who do not attend class the first week of the semester or term. The Registrar's Office runs a report of all students in this category and submits it to the Business and Finance Office and Financial Aid Office for review. After the review, students that are identified as no shows in at least 75 percent of their classes are dropped. However, instances have occurred where instructors didn't identify students through this process but identified them later in the semester via email. This resulted in the untimely return of federal funds. The No Show policy is discussed at Pre-School Conferences and a greater emphasis will be placed on this policy in the future. Also, the Registrar's Office is developing a report that will identify those individuals that are continually in non compliance with this policy.</p> <p>In addition, the Registrar's Office discontinued the process that allowed students to withdraw from the University online. The Registrar's Office found that this process didn't meet the needs of several offices including Financial Aid. The online process was terminated in the spring 2008 and the manual withdrawal process was reinstated. The manual process ensures that Financial Aid is notified of the withdrawal allowing the Office to take the actions needed to ensure that unearned federal funds are returned within the required timeframe.</p> <p>Corrective action plan: The Registrars Office's No Show Policy was made effective in August 2007 and the online process was terminated in February 2008. The Director of Financial Aid, the Registrar, and the</p>

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		Director of Systems & Procedures are working to validate business rules in the Banner as it relates to withdrawals and the impact on financial aid. They will implement rules that should ensure timely returns of funds. The Internal Audit Office will monitor the progress of returning funds timely. This finding has been closed per U.S. Department of Education.
07-SA-91	Fayetteville State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken. Based on the Code of Federal Regulations, the University has implemented internal controls to ensure compliance and accurate financial reporting. The University has developed a written reconciliation policy and procedure for federal funding to ensure monthly reconciliations are performed and documented between the Financial Aid and Business Offices. The University is reviewing and reconciling federal awards. The reconciliation meetings are scheduled for the 3rd Monday of each month. Variances are identified and research conducted to determine the cause of the variance and make appropriate corrections. This finding is closed per the U.S. Department of Education.</p>
07-SA-92	Fayetteville State University	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>Full corrective action has been taken. The University reviewed access rights to financial aid data and made appropriate revisions as of June 30, 2007. This finding has been resolved. The Security Manager for the Financial Aid Department reviews systems access rights on a quarterly basis per the University's ITTS guidance. This finding is closed per the U.S. Department of Education.</p>
07-SA-93	Health and Human Services	<p><u>Value of Vaccines Awarded Not Disclosed to Subrecipients</u></p> <p>The audit finding is no longer valid. Pursuant to the audit finding above, the grantor issued the following statement in the publication as indicated thereby invalidating the finding:</p> <p>DEPARTMENT OF HEALTH AND HUMAN SERVICES IMMUNIZATION GRANTS (CFDA 93.268)...</p> <p>A-133 Compliance Supplement IV. OTHER INFORMATION</p> <p>"After the end of each month and after the end of each Federal fiscal year, CDC advises each grantee of the value of all federally funded vaccine that was distributed, in lieu of cash, directly to the grantee and/or on behalf of the grantee to vaccinating providers located in the grantee's geographical area. The annual dollar value of federally funded vaccine should be treated by the grantee as a grant expenditure for purposes of determining audit coverage and reporting on the Schedule of Expenditures of Federal Awards. Vaccinating providers and vaccinated individuals are not considered</p>

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		subrecipients; therefore, the value of vaccine received is not a grant expenditure for purposes of determining audit coverage and reporting for those entities.”
07-SA-94	Health and Human Services	<p><u>Improper Access to the County Administration Reimbursement System (CARS)</u></p> <p>Partial corrective action has been taken. The Division of Information Resource Management will assume granting access to County Administration Reimbursement System (CARS) for county staff and the Department of Health and Human Services Office of the Controller staff. This method should help to ensure that only authorized users have access as needed. Systematic evaluations of user's access will continue to make sure privileges granted are appropriate for the job requirements.</p>
07-SA-95	Health and Human Services	<p><u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u></p> <p>Partial corrective action has been taken. The State is currently seeking a new case management automation solution that will replace the Eligibility Information System (EIS). This Information Technology initiative is called North Carolina Families Accessing Services through Technology (NC FAST). The NC FAST automation solution will have a role base security that will enable the separation of duties based on role(s) within the system. NC FAST also has a requirement that states the vendor must provide a method to automatically append a case unit action for second party review based on policy and worker profile. State management will continue to emphasize to county directors the importance of second party review procedures especially in areas where the same caseworker registers and disposes of the application.</p>
07-SA-96	Health and Human Services	<p><u>Identified Local County Eligibility Issues With the TANF Program</u></p> <p>Partial corrective action has been taken. Of the eleven cases cited in error, DSS Work First Representatives (WFR) found that there are no overpayments due to the findings. The supporting documentation regarding applications were located in the off-site files and were reviewed on August 27, 2008 by a WFR. The missing kinship verification was found in two legal documents which are filed separately from the case file. County staff have been advised to reference the legal documents if used to verify kinship in the case file so any future auditors would know to request the documents.</p> <p>Regarding the reported missing proofs of household on file, there is no requirement for proof of household for TANF eligibility, in case the auditor meant proof that the child was living with the custodial adult was missing, all the cases were reviewed and verification of living with the custodial adult was present in the record. All cases were reviewed and adequate</p>

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		<p>documentation for verification of citizenship, kinship or residency was present in the cases. The one missing case file which was in transition between workers was reviewed and the case was eligible. There are no overpayments due to the fact that the budgets were not in the records for the review because policy does not require a new budget if there have been no changes reported since the last review. The families had no changes in their situation or income; therefore new budgets were not required. However, to simplify the process for future audits, a budget will be inserted into each child only case at review regardless of the lack of changes.</p> <p>Work First Representatives continue to meet with local counties on a regular basis to provide policy consultation and technical assistance. Work First Representatives are also providing training on documenting of eligibility determinations.</p>
07-SA-97	Health and Human Services	<p><u>Lack of Program Change Controls for the Eligibility Information System (EIS)</u></p> <p>Partial corrective action has been taken. The Endeavor change to incorporate appropriate controls with a quorum of two was completed on August 24, 2008. The change requires the creator and a member of management with appropriate authorization for any changes to the application.</p>
07-SA-98	Health and Human Services	<p><u>Improper Access to the Eligibility Computer Systems</u></p> <p>Partial corrective action has been taken. Written procedures have been developed for the periodic security review of the Eligibility Information System (EIS). The Division of Information Resource Management (DIRM) has developed a report that will enable the Division of Social Services (DSS) to ensure access is restricted to employees whose job duties require such access. Periodic reviews will be performed September and March of each year.</p>
07-SA-99	Health and Human Services	<p><u>Documentation Lacking in County TANF Case Files</u></p> <p>Partial corrective action has been taken. The DHHS/Division of Social Services ("State DSS") reviewed procedures and policies with the County staff and discovered that all three (3) documents cited have now been signed. Corrective action includes retraining staff on program requirements. The State DSS' Work First Program Representative is monitoring the County's corrective action plan.</p> <p>The State DSS' Work First Program Representative is monitoring the County's corrective action plan to ensure that second party reviews are being conducted on approved cases to prevent the omission of required</p>



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		<p>documentation such as verification of countable assets. Also, the State DSS has determined that the questioned cost of \$181.00 is unallowable for reimbursement from federal and/or State funds and therefore this amount was recouped from the County.</p> <p>Regarding the ineligible client due to failure to renew enrollment in First Step, the State DSS Work First Representative has determined that the County DSS staff have fully implemented their Corrective Action Plan. Periodic case reviews have revealed that all eligibility elements are correct. The actual amount of disallowed questioned cost was determined to be \$480.00 instead of \$816.00, the difference being the child support obligation for two children within one client file. Therefore, \$480.00 was unallowable for reimbursement from federal and/or State appropriations and was recouped from the County.</p> <p>Work First Representatives continue to meet with local counties on a regular basis to provide policy consultation and technical assistance. Work First Representatives are also providing training on documenting of eligibility determinations.</p>
07-SA-100	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Partial corrective action has been taken. See finding 06-SA-66 for a description.</p>
07-SA-101	Health and Human Services	<p><u>Improper Authorization for Access to the Automated Collection Tracking System (ACTS)</u></p> <p>Partial corrective action has been taken. We are in the process of obtaining a new ACTS worker profile form and confidentiality agreement for all CSE workers. New worker profile forms for all CSE workers will be obtained in the July-September 2008 quarter. Ninety-nine (99%) percent of all forms have been received for this quarter as of September 11, 2008. Of the remaining 1%, the worker is on extended medical leave or other leave. The forms will be returned as soon as the worker is back at work. The Security Officer is in close communication with the local supervisors regarding these missing forms. The first quarterly review of forms was completed manually in April 2008. We are substituting the annual new form request for the July quarterly review. In other words, by getting a new form for all workers, a "quarterly" review is unnecessary.</p> <p>For each of the remaining quarters in the year, the CSE Central Office Security Officer will send an email message to all local office supervisors requesting confirmation of the continuing employment of all staff. We have added the ACTS worker table to the client services data warehouse. Queries are being tested. By the next quarterly review date, we anticipate</p>

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		<p>being able to ask the local supervisor to run a report of workers, print the list, certify the list, and return it to the Security Officer with updates as needed. This automated approach using the Data Warehouse report will be a much more efficient way of certifying the local users and complying with our corrective action plan.</p>
07-SA-102	Health and Human Services	<p><u>Identified Local County Eligibility Issues With the Foster Care IV-E Program</u></p> <p>Partial corrective action has been taken. Effective January 1, 2008 twenty-nine (29) Dear County Director Letters and ten (10) Administrative Letters were made available to the local county Child Welfare staff for guidance and technical assistance. The Children's Program Representatives continue to meet with the county agencies on a regular basis and provide a monthly activity report to the supervisor. On a regular basis, the Children's Program Representative conducts on site visits with the county and develops written correspondence that is provided to the county agency and to the Children's Program Representative Supervisor. Further, the Children's Program Representatives are working with counties to participate in appropriate training. The relevant training is currently under development. However, it is projected to be available the calendar year beginning January 1, 2009. Additionally, to assist in accurate eligibility determination, the 5120 and 5120A are currently under revision.</p> <p>The Local Business Liaisons are continuing to work with the county to confirm repayment of any questioned costs.</p>
07-SA-103	Health and Human Services	<p><u>Documentation Errors in County Foster Care IV-E Program</u></p> <p>Partial corrective action has been taken. The Division's field staff will continue to review monthly fiscal reports with all counties. Effective January 1, 2008, twenty-nine (29) Dear County Director Letters and ten (10) Administrative Letters have been made available to the local county Child Welfare staff for guidance and technical assistance. The Administrative Letter specifically addressing one of the issues of this finding is dated May 9, 2008 and includes a revision to the 5094, the basis for reimbursement of eligible foster care cost. The revisions focus the resources on serving children and families in a more streamlined and efficient manner, consistent with the Division's family centered approach in serving families.</p> <p>The Children's Program Representatives continue to meet with the county agencies on a regular basis and provide a monthly activity report to their supervisor. On a regular basis, the Children's Program Representatives conduct on site visits with the county and develop written correspondence that is provided to the county agency and to the Children's Program Representatives Supervisor. Further, the Children's Program Representatives are working with counties to participate in appropriate training. The relevant training is currently under development. However, it</p>

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Original Finding Number	State Department	Current Status of Prior Audit Finding
		<p>is projected to be available the calendar year beginning January 1, 2009. Additionally, to assist in accurate eligibility determination, the 5120 and 5120 A are currently under revision. These revised forms will also include a modified AFDC budget guide to assist county staff in properly determining eligibility.</p> <p>The Local Business Liaisons are continuing to work with the county to confirm repayment of any questioned costs.</p>
07-SA-104	Health and Human Services	<p><u>Identified Local County Eligibility Issues With the Adoption Assistance Program</u></p> <p>Partial corrective action has been taken. The North Carolina Division of Social Services disagrees with the questioned costs cited for the Adoption Assistance Agreement. Adoption Assistance Program policy requires that a representative from the county sign the form before the Decree of Adoption, which may include but is not limited to the director. In the two instances cited by the auditor, we found that the Agreements had been signed by the caseworker prior to the Decrees of Adoption. However, the forms were dated when the Director signed them. There are no questioned costs because the children were eligible for Adoption Assistance. For clarity, the Adoption Assistance Agreement form (DSS-5013) has been revised to ensure counties have the form signed and dated by the Case Manager (or designee) and the Director.</p> <p>Regarding the second part of this finding, relevant training is currently under development and is projected to be available the calendar year beginning January 1, 2009. The Staff Development Team of the Division continues to support professional development in the area of IV-E and Money Matters by providing annual training in these areas. The Local Business Liaisons are continuing to work with the county to confirm repayment of any questioned costs in which the eligibility checklist confirmed IV-B AA eligibility, but the child was being paid from IV-E AA. This issue regarding the IV-E payments should be resolved by March 31, 2009.</p>
07-SA-105	Health and Human Services	<p><u>Monitoring Procedures Not Performed for the Adoption Assistance Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
07-SA-106	Health and Human Services	<p><u>Deficiencies in the Social Services Block Grant Monitoring Procedures</u></p> <p>Partial corrective action has been taken. An additional Child Welfare Program Compliance Monitor was added to the Family Support and Child Welfare Services monitoring staff in March 2008. To provide additional support, a new management level position will also be reviewing completed monitoring tools for accuracy and completeness.</p>

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		<p>The monitoring plan has been revised to address minimum sample size for monitoring activities. The plan was made effective 10-1-2008 and is online at <a href="http://www.ncdhhs.gov/dss/Monitoring/index.htm">http://www.ncdhhs.gov/dss/Monitoring/index.htm</a>. The monitoring staff will also participate in training to enhance and strengthen the scope of practice.</p>
07-SA-107	Health and Human Services	<p><u>Deficiencies in Calculation of Key Eligibility Information</u></p> <p>Partial corrective action has been taken. The NC FAST automation is scheduled for 2010. Until that time, the Department believes we have existing safeguards in place to reduce risk. We will continue to strengthen controls over the current Management Evaluation Reviews, the State Quality Control monitoring, and the work procedures of the state program representatives.</p>
07-SA-108	Health and Human Services	<p><u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u></p> <p>Partial corrective action has been taken. The State is currently seeking a new case management automation solution that will replace the Eligibility Information System (EIS). This information technology initiative is called North Carolina Families Accessing Services Through Technology (NC FAST). The NC FAST automation solution will have a role base security that will enable the separation of duties based on role(s) within the system. Until such time we will continue to emphasize to county staff the importance of second party reviews, and strengthen the State staff's review of county files. As of July 2008, Medicaid Program Representatives began sample checks of county application logs against case records. The specific logs that will be checked beginning with the January 2009 work plan are DMA-5093-ia (Reception Log-Walk In), DMA-5066 (Log For NCHC/Medicaid Mail In Apps), and DMA-5105 (Adult Mail In Application Log).</p>
07-SA-109	Health and Human Services	<p><u>Identified Local County Eligibility Issues With the State Children's Health Insurance Program</u></p> <p>Partial corrective action has been taken. The auditors cited errors in documentation of client eligibility and financial status which could potentially result in ineligibility, but no questioned costs were cited.</p> <p>The Medicaid Program Representatives (MPRs) followed up on the findings during the subsequent two quarters, reviewed the findings and policy and procedures related to the findings with administrative staff, and obtained responses related to corrective action from the respective counties.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

Original Finding Number	State Department	Current Status of Prior Audit Finding
		<p>Training on how to budget for Family and Children's programs was completed and will be reviewed with county staff as needed. During the last quarter of 2007, MPRs conducted statewide training on application processing which included the verification process. Emphasis on documentation was discussed and included with all statewide training sessions conducted by the MPRs.</p>
		<p>As part of the work plan from July – September, the MPRs reviewed with county Divisions of Social Services staff the need to ensure that: a) second party reviews are conducted to help ensure quality of work; b) applicant information is verified to prevent ineligible recipients from being authorized for the NC Health Choice program; and c) case record documentation is maintained. During the months of August – October 2008, the MPRs conducted statewide budget training for Medicaid for the Disabled programs. The participants were Income Maintenance Supervisors, Income Maintenance Lead Workers, and Income Maintenance Caseworkers employed by the 100 Departments of Social Services who determine eligibility for initial Medicaid applications and redeterminations of ongoing eligibility.</p>
07-SA-110	Health and Human Services	<p><u>Documentation Lacking in County Health Choice Case Files</u></p> <p>Partial corrective action has been taken. County management agreed with the findings and noted that they would continue to routinely perform second party reviews on a portion of the applications approved for NC Health Choice.</p> <p>The Division of Medical Assistance management also addressed procedures to allow for recoupment of overpayments in the Health Choice Program from counties as part of the transition of the program from administration through the State Employee's Health Plan, to administration by the Division and its fiscal agent. The \$7,715 in questioned costs previously identified by the State Auditors will be reclassified in December 2008.</p> <p>As part of the work plan for the July – September (1st quarter) 2008, the Medicaid Program Representatives (MPRs) are reviewing with county DSS staff the necessity to ensure that: a) second party reviews are conducted to help ensure quality of work; b) applicant information is verified to prevent ineligible recipients from being authorized for the Medicaid program; and c) case record documentation is maintained. How to budget training in the Family and Children's programs has completed and will be reviewed with county staff as needed. During the last quarter of 2007, MPRs conducted statewide training on application processing, which included the verification process.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-111	N.C. Teachers' and State Employees' Comprehensive Major Medical Plan	<p><u>Claim Payments Made in Error</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
07-SA-112	Health and Human Services	<p><u>Final Cost-Settlements Not Settled</u></p> <p>Partial corrective action has been taken. See finding 03-SA-91 for a description.</p>
07-SA-113	Health and Human Services	<p><u>Provider Billing and Payment System Errors</u></p> <p>Partial corrective action has been taken. The Division of Medical Assistance (DMA) continues to improve its provider communications and training. Education letters were sent to providers notifying them of the minimum elements required to comply with Medicaid documentation guidelines. Additional emphasis on documentation requirements has been incorporated into the DMA training offered to providers. DMA has appropriately resolved/recouped the \$30,634 (federal share = \$19,499) in questioned costs due to improper coding, duplicate billings and documentation errors. The 5 claims cited as errors as a result of the retroactive hospital rate changes are not a Program Integrity error. These errors are due to a Financial/Rate Setting error and have not been adjusted to date. Management is working on finalizing corrective action on the claims.</p>
07-SA-114	Health and Human Services	<p><u>Federal Reimbursement for Unallowable Costs of the Albemarle Mental Health Center</u></p> <p>Partial corrective action has been taken. The Division of Mental Health Developmental Disabilities and Substance Abuse Services compiled a team of program and fiscal personnel to perform an onsite review of the Albemarle Mental Health Center. The team is charged with reviewing various operational issues within the agency's administrative and services' functions in accordance to the contract requirements for Local Management Entities. Moreover, the team will review the State Auditors findings concerning:</p> <ul style="list-style-type: none"> <li>• The salary payments for the Area Program Director and the Special Assistant.</li> <li>• The Area Program Director's automobile depreciation allowance and mileage reimbursements.</li> <li>• The Albemarle Mental Health Center contracted payments to a lobbyist.</li> </ul>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

Original Finding Number	State Department	Current Status of Prior Audit Finding
		<p>When our review of the Albemarle Mental Health Center is completed, we will take the appropriate action necessary to resolve any questioned costs or need for additional guidelines found during the course of our review. We anticipate the completion of this review by June 30, 2009.</p> <p>The Division of Mental Health Developmental Disabilities and Substance Abuse Services has implemented in FY 2008 the preparation and review of a cost variance analysis report of LME expenditures monthly. The DMH staff performs desk audits and monitors quarterly financial reports of LME expenditures. The division staff has conducted one quarterly onsite audit of an LME in FY 2008.</p> <p>The Division of Mental Health Developmental Disabilities and Substance Abuse Services did receive funding and hired two staff members for field based budget and fiscal oversight, monitoring and technical assistance of LME operations.</p> <p>The Division of Mental Health Developmental Disabilities and Substance Abuse Services will continue to update the compliance supplement with recommendation reported by the State Auditors or other Division staff.</p>
07-SA-115	Health and Human Services	<p><u>Deficiencies in Calculation of Key Eligibility Information</u></p> <p>Partial corrective action has been taken. The NC FAST automation is scheduled for 2010. Until that time, the Department believes we have existing safeguards in place to reduce risk. We will continue to strengthen controls over the current Management Evaluation Reviews, the State Quality Control monitoring and the work procedures of the state program representatives.</p>
07-SA-116	Health and Human Services	<p><u>Lack of Segregation of Duties for Processes Within the Eligibility Information System</u></p> <p>Partial corrective action has been taken. The State is currently seeking a new case management automation solution that will replace the Eligibility Information System (EIS). This information technology initiative is called North Carolina Families Accessing Services through Technology (NC FAST). The NC FAST automation solution will have a role base security that will enable the separation of duties based on role(s) within the system. Until such time, the Division will continue to emphasize to county staff the importance of second party reviews and strengthen the State staff's review of county files. As of July 2008, Medicaid Program Representatives began sample checks of county application logs against case records. The specific logs that will be checked beginning with the January 2009 work plan are DMA-5093-ia (Reception Log-Walk In), DMA-5066 (Log For NCHC/Medicaid Mail In Apps), and DMA-5105 (Adult Mail In Application Log).</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-117	Health and Human Services	<p><u>Identified Local County Eligibility Issues With the Medicaid Program</u></p> <p>Partial corrective action has been taken. The auditors cited errors in documentation of client eligibility and financial status which could potentially result in ineligibility, but no questioned costs were cited.</p> <p>The Medicaid Program Representatives (MPRs) followed up on the findings during the subsequent two quarters, reviewed the findings and policy and procedures related to the findings with administrative staff, and obtained responses related to corrective action from the respective counties.</p> <p>Training on how to budget in the Family and Children's programs was completed and will be reviewed with county staff as needed. During the last quarter of 2007, MPRs conducted statewide training on application processing which included the verification process. Emphasis on documentation was discussed and is included in all statewide training sessions conducted by the MPRs.</p> <p>As part of the work plan from July – September, the MPRs reviewed, with county Divisions of Social Services staff, the need to ensure that: a) second party reviews are conducted to help ensure quality of work; b) applicant information is verified to prevent ineligible recipients from being authorized for the NC Health Choice program; and c) case record documentation is maintained. During the months of August – October 2008, the MPRs conducted statewide budget training in Medicaid for the Disabled programs. The participants were Income Maintenance Supervisors, Income Maintenance Lead Workers, and Income Maintenance Caseworkers employed by the 100 departments of social services who determine eligibility for initial Medicaid applications and redeterminations of ongoing eligibility.</p>
07-SA-118	Health and Human Services	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>Partial corrective action has been taken. County management agreed with the findings and has implemented changes to their system to verify that benefits are terminated in a timely manner. They have implemented a checklist for staff to complete during Work First and Medicaid intake or reviews. Supervisors continue to focus on non-cooperation without a Child Support sanction when conducting second party reviews of these cases.</p> <p>The County Division of Social Services (DSS) Program Integrity staff is currently in the process of setting up the overpayment. The \$265.00 in questioned Medicaid costs will be charged to the county.</p> <p>As part of the work plan for the July – September (1st quarter) 2008, the Medicaid Program Representatives (MPRs) reviewed with county DSS staff the need to ensure that: a) second party reviews are conducted to help ensure quality of work; b) applicant information is verified to prevent</p>



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

Original Finding Number	State Department	Current Status of Prior Audit Finding
		ineligible recipients from being authorized for the Medicaid program; and c) case record documentation is maintained. How-to-budget training in the Family and Children's programs was completed and will be reviewed with county staff as needed.
07-SA-119	Health and Human Services	<p><u>Failure to Contract for Temporary Services</u></p> <p>Partial corrective action has been taken. The Department of Health and Human Services has issued a draft policy on the use of temporaries. The Division has also requested official guidance from the Department of Administration Purchase and Procurement Section on their interpretation of the Administrative Code and Purchase Manual section. The Department of Administration/Information Technology Services and the Department of Health and Human Services Office of Procurement and Contract Services were unable to issue an opinion at this time based on the information listed in the audit finding without knowing each temporary position's scope of work, hourly rate, number of hours worked, and name of the company for all the positions being questioned. As part of its review of all temporary contracts, the Division will provide the requisite information to both Department of Administration/Information Technology Services and Department of Health and Human Services Office of Procurement and Contract Services for their opinions. Further, the Division will consult with the Office of State Personnel and review the State Auditor's compliance audit of several departments' and divisions' use of temporaries and contract practices which is to be published shortly. It is anticipated that the review of all temporary contracts for compliance with State and Federal guidelines and any changes to policies and procedures will be completed by the end of SFY 2008/2009.</p>
07-SA-120	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. See finding 03-SA-105 for a description.</p>
07-SA-121	Health and Human Services	<p><u>Deficiencies Noted in the Processing of Community Mental Health Block Grant Expenditures</u></p> <p>Partial corrective action has been taken. The Division of Mental Health Developmental Disabilities and Substance Abuse Services continues to review and develop control processes to ensure that service rates are set and disbursements of grant funds are in accordance with regulations. Written procedures are also being developed that document the rate-setting process and track historical changes to the rates. The specific procedures and policies to address this finding will be initiated by June 2009.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-122	Health and Human Services	<p><u>Deficiencies in User Access to Integrated Payment and Reimbursement System (IPRS)</u></p> <p>Partial corrective action has been taken. The Division of Mental Health Developmental Disabilities and Substance Abuse Services has developed policy RRM-100 for system access in the Integrated Payment and Reimbursement System (IPRS) database. The software modification of IPRS for password security has been submitted to the vendor for implementation.</p> <p>Two of the three employees that did not have signed computer use policies in their files have been corrected. The third employee's file will be updated.</p>
07-SA-123	Health and Human Services	<p><u>Monitoring Procedures Need to Be Improved for Local Management Entities</u></p> <p>Partial corrective action has been taken. The Division of Mental Health Developmental Disabilities and Substance Abuse Services (DMH/DD/SAS) is reviewing the program and fiscal monitoring procedures for Local Management Entities (LMEs). Within the division two separate sections have distinct criteria to follow in their monitoring activities. The criteria and tools will be revised to eliminate any overlap or gaps in the monitoring process. The Division will implement the necessary changes when the criteria and tools are approved.</p> <p>DMH/DD/SAS is currently updating the SFY 2009 compliance supplement with the directives for the LME's external auditors.</p>
07-SA-124	Health and Human Services	<p><u>Monitoring Procedures Failed to Document Compliance With Independent Peer Review Requirement</u></p> <p>Partial corrective action has been taken. The Division of Mental Health Developmental Disabilities and Substance Abuse Services (DMH/DD/SAS) outlined new procedures for the implementation of the peer review and revised monitoring plan. The plan reflects peer review monitoring which was shifted to Division staff effective July 2008, with a report on the first round of peer reviews slated for completion by June 2009. Existing DMH/DD/SAS procedures for the selection and assignment of peer reviewers, the review process, and reporting results to the Division; have been identified and will be adapted for the mental health peer reviews. The independent peer reviews will be conducted in third and fourth quarters of this and subsequent fiscal years.</p>
07-SA-125	Crime Control and Public Safety	<p><u>Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Fiscal Year Ended June 30, 2008

<b>Original Finding Number</b>	<b>State Department</b>	<b>Current Status of Prior Audit Finding</b>
07-SA-126	Crime Control and Public Safety	<p><u>Inadequate Tracking of Public Assistance Subrecipient Audit Reports</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
07-SA-127	Crime Control and Public Safety	<p><u>Homeland Security Grant Administration Costs Exceeded Allowable Amounts</u></p> <p>No corrective action has been taken. The Department does not agree with this finding. Our spending under this program is in compliance with EMPG program guidance. Our approved FFY2005 EMPG budget included as eligible cost: salaries, benefits, equipment, supplies and other administrative costs to support emergency management missions and programs. The Department of Homeland Security has provided written confirmation that the EMPG program and its allowable funding categories are inherently administrative and allowable under the EMPG program. We have requested further confirmation that the questioned expenditures were in fact programmatic.</p>
07-SA-128	Crime Control and Public Safety	<p><u>Homeland Security Funds Were Not Obligated Within 60 Days</u></p> <p>Partial corrective action has been taken. We will strengthen the procedures implemented during June 2008 requiring continuous project review throughout the application process. These reviews will aid in ensuring that sub-grantees meet eligibility requirements and other criteria imposed by the federal granting agency, and they will enable the Department to prepare draft agreements available for execution once the grant award is received by the State.</p>
07-SA-129	Crime Control and Public Safety	<p><u>Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>

**Corrective Action Plan  
For the Year Ended June 30, 2008**

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-1	Health and Human Services Robin Register (919) 334-1032	<p><u>Inadequate Control Over User Access to the Food Stamps Financial and Benefits Systems</u></p> <p>Security reports are being modified to include county users. County Security Officers will be required to review these reports, which will be available in NCXPTR, to verify user access is appropriate. This requirement will be documented in the next issuance of the Security Manual and the County Self Assessment. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><i>Anticipated Completion Date:</i> December 31, 2009.</p> <p>The Division will begin working with Departmental and County Security Officers to ensure that all State and County users have appropriate documentation on file regarding access rights and level of access, according to policy set forth in the Division's Information Security Manual. Due to the large number of users for whom documentation will be obtained and processed and the administrative burden of this task on current staff, the Division anticipates completion of this task will require a phased approach over the next two State Fiscal Years.</p> <p><i>Anticipated Completion Date:</i> August 31, 2010.</p>
08-SA-2	Health and Human Services Allen Hawks (919) 707-5076	<p><u>Inadequate Control Over User Access to the Aid to County Reimbursement System</u></p> <p>The Department concurs with this finding. We will work with staff in order to develop protocols for gaining system access, reviewing user lists as appropriate, and work to ensure the system is in compliance with all ITS requirements.</p> <p><i>Anticipated Completion Date:</i> August, 31, 2009</p>
08-SA-3	Health and Human Services Scarlette Edwards (919) 855-3718	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The additional federal grants within CFDA # 10.557 will be included in the Cash Management Improvement Act (CMIA) reports submitted to Office of the State Controller (OSC) effective with the July 2008 reports. The Department will meet with OSC to discuss procedures regarding federal interest on rebate dollars.</p> <p><i>Anticipated Completion Date:</i> June 30, 2009</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-4	Health and Human Services  Alice Lenihan (919) 707-5740	<u>Documentation Lacking in County WIC Case Files</u>  A memo will be sent to Local Agency WIC Directors and Local Health Directors reminding them of program requirements regarding eligibility determination and maintenance of participant files.  <i>Anticipated Completion Date:</i> March 2, 2009
08-SA-5	Health and Human Services  Scarlette Edwards (919) 855-3718	<u>Deficiencies in Federal Financial Reporting</u>  The Department will evaluate and analyze the discrepancies noted in the finding to determine the appropriate action.  <i>Anticipated Completion Date:</i> September 30, 2009
08-SA-6	Health and Human Services  Alice Lenihan (919) 707-5740	<u>Monitoring of a Service Organization Needs Improvement</u>  Due to a file transmittal problem, vendors were paid using the wrong pricing data for approximately one week. This situation was immediately addressed and a written protocol was put into effect between the Divisions of Public Health and Information Resource Management, and Financial Services Management Corporation (FSMC - WIC's Fiscal Intermediary). The protocol, which went into effect on July 11, 2008, outlines the business requirements for processing monthly price updates.  In addition, the vendor unit has implemented a procedure for documenting monitoring activity, such as analysis of data from reports available through FSMC.  <i>Anticipated Completion Date:</i> Corrective action was completed on July 11, 2008.
08-SA-7	Health and Human Services  Alice Lenihan (919) 707-5740	<u>Deficiencies in the Monitoring Procedures for Predominately WIC Vendors</u>  A protocol has been established to ensure cost neutrality of predominantly WIC vendors by the 10 <sup>th</sup> of each month for the prior month. In addition, an update to the access database to allow the history of predominantly WIC vendors' status to be captured has been completed.  <i>Anticipated Completion Date:</i> Corrective action was completed in January 2009.
08-SA-8	Health and Human Services  Kathryn Seawell (919) 707-5737	<u>Corrective Action Plans Not Obtained for Subrecipients</u>  The Child and Adult Care Food Program (CACFP) audit staff developed and implemented procedures to obtain corrective action plans for audit findings within thirty days after the audit report had been issued to the sub-recipients. The audit staff conducts follow up reviews to ensure that

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>corrective actions have been implemented by the sub-recipient. Once CACFP staff are satisfied that the findings have been corrected, a Close Out Letter for the audit is issued. Forms have been developed to ensure proper documentation is kept for findings identified by the CACFP audit staff.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed in April 2008.</p>
08-SA-9	Health and Human Services Robin Register (919) 334-1032	<p><u>Improper Access to the County Administration Reimbursement System</u></p> <p>Security reports are being modified to include county users. County Security Officers will be required to review these reports, which will be available in NCXPTR, to verify user access is appropriate. This requirement will be documented in the next issuance of the Security Manual and the County Self Assessment. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><i>Anticipated Completion Date:</i> December 31, 2009</p> <p>The Division will begin working with Departmental and County Security Officers to ensure that all State and County users have appropriate documentation on file regarding access rights and level of access, according to policy set forth in the Division's Information Security Manual. Due to the large number of users for whom documentation will be obtained and processed and the administrative burden of this task on current staff, the Division anticipates completion of this task will require a phased approach over the next two State Fiscal Years.</p> <p><i>Anticipated Completion Date:</i> August 31, 2010</p>
08-SA-10	Health and Human Services Judy Gay (919) 733-0169	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department will be seeking guidance from our cognizant Federal agency on a possible waiver/exception due to the conflict between the timing of the drawing of federal funds and the disbursements to local county entities.</p> <p><i>Anticipated Completion Date:</i> September 30, 2009</p>
08-SA-11	Health and Human Services Robin Register (919) 334-1032	<p><u>Inadequate Control Over User Access to the Eligibility Computer System</u></p> <p>The Divisions of Information Resource Management, Social Services, and Medical Assistance staff are in the process of working with members of county administration offices to ensure that individuals with need to access the Eligibility Information System (EIS) are properly documented and access is requested through Customer Service.</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>County Security Officers will be responsible for securing and maintaining the authorization forms and for reviewing the list of users to certify whether access is still needed and that the authorizations are on file. EIS security review reports, which include county users, are available to the county Security Officers in NCXPTR for the fulfillment of a County Self Assessment program, in which counties will conduct reviews of necessary employees with access to EIS. The county and the Department reviews of appropriate authorization for access and access levels will be conducted in accordance with Statewide Information Security Manual and DHHS policies effective December 12, 2006 and July 1, 2007. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><i>Anticipated Completion Date:</i> Review of deficiencies and implementation of periodic reviews will be completed by December 31, 2009. Ensuring that all required authorizations are on file will be completed by August 31, 2010.</p>
08-SA-12	Environment and Natural Resources  Rod Davis (919) 733-4166	<p><u>Insufficient Documentation For Cooperative Forestry Assistance Program Payments</u></p> <p>Immediately upon learning of the pre-approved expenditure forms, we collected and destroyed all pre-signed forms. DFR staff now understands this is not acceptable. We agree that contracts should be in place between the land owners, plan preparation consultants, and DFR. DFR is now working with DENR Purchase and Services to develop the policies, procedures and forms to implement this.</p> <p>We would like to note that there were compensating procedures that prevented incorrect payments.</p> <ul style="list-style-type: none"> <li>• All contractors are certified by DFR.</li> <li>• Land owners can only select from the approved contractor list.</li> <li>• Rates are established by DFR.</li> <li>• Plans are reviewed and approved by DFR personnel prior to payment.</li> </ul> <p>In addition, we requested that the DENR Internal Audit staff review these payments. This review found no instances of improper payments.</p> <p><i>Anticipated Completion Date:</i> June 2009.</p>
08-SA-13	Environment and Natural Resources  Rod Davis (919) 733-4166	<p><u>Inadequate Supervisory Review of Federal Reports</u></p> <p>The Department agrees with the finding and has initiated corrective action. All SF-269 reports will be reviewed and signed by either the Manager of the Federal Contracts and Grants Section, or the Assistant Controller.</p> <p><i>Anticipated Completion Date:</i> February 2009 – already completed.</p>



**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-14	Administration Dewey Stephens (919) 807-2470	<p><u>Lost Interest Earnings on Program Reserve Funds</u></p> <p>An interest bearing account has been established and funds have been transferred to this new account.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed in October, 2008.</p>
08-SA-15	Administration Greg Richardson (919) 789-5900	<p><u>Inadequate Review Procedures and Internal Control Monitoring</u></p> <p>The Commission has established internal review procedures and controls to assure adequate review and monitoring of the Section 8 Housing Program as follows:</p> <p>a. Family Report (HUD 50058) The Commission has developed step-by-step internal procedures that will outline the process for preparing and submitting the required family report (HUD 50058) data to Public and Indian Housing Information Center (PIC) system. The Director of the Section of the program, independent of the preparer, will review all the HUD 50058 reports monthly to verify that there are no fatal errors.</p> <p>The Commission will maintain hard copies for all PIC submissions for a period of three years. The Commission will prepare the detailed procedures defining how the Family Report (HUD 50058) data will be submitted to the PIC system. The Section 8 Housing Program Director will monitor this process monthly to assure that the reports are completed as required.</p> <p>At the end of each month, the HUD 50058 electronic files will be moved and saved in the electronic file, on the "M" drive at the Commission's file server.</p> <p>b. Quality Review of Field Inspector Determinations The Commission has created a checklist to verify that the Housing Inspector's determination of family eligibility is correct prior to the family being admitted to the program. The clerical staff will initial the checklist to verify family composition, family income and there is a criminal records check on file for all family members age 18 years or older.</p> <p>To improve internal procedures and internal controls, the Commission has initiated a checklist of required documents to be on file for all eligible families who participate in the program.</p> <p>If a family is determined to be eligible, the Section 8 Housing Program Director will verify that the family is indeed eligible and will authorize the staff to advise the family by mail of their right to an informal hearing.</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>c. Management of Payments to Eligible Families</p> <p>During processing of the monthly Housing Assistance Payments (HAP) and Utility Allowance Payments (UAP) the clerical staff member in charge of housing payments will verify that the HAP and UAP payments are correct.</p> <p>The Director of the Section 8 Housing Program will review the HAP and UAP payments prior to the clerical staff submitting them to the fiscal office for payment.</p> <p>d. Quarterly Financial Report</p> <p>The preparer (Fiscal Officer – Donna LaRoche) of the financial report attended a HUD conference in September, 2008. The conference provided training on the new VMS reporting system for individuals responsible for financial reporting. Our Special Projects Accountant (Tracy Williams) is now responsible for reviewing this report for accuracy and timeliness. Donna's and Tracy's next Performance Management System work plan will establish responsibility and provide guidance about the preparation and submission of the report. We are currently updating our EAGLE internal control policies. This will be included in the update.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed in October, 2008.</p>
08-SA-16	Administration Dewey Stephens (919) 807-2470	<p><u>Inappropriate Access to the Voucher Management System</u></p> <p>Proper controls have been initiated to immediately terminate access of separated employees and establish access to new hires promptly. We are currently updating our EAGLE internal controls policies. This will be included in the update.</p> <p><i>Anticipated Completion Date:</i> June, 2009.</p>
08-SA-17	Administration Greg Richardson (919) 789-5900	<p><u>Lack of Documentation to Support Annual Review of Utility Allowance Schedule</u></p> <p>A meeting was held on February 2, 2009 for the purpose of reviewing the utility allowances. At that meeting, it was determined that the current utility allowances would remain the same for calendar year 2009.</p> <p>The Commission has implemented procedures to ensure that the utility allowances are reviewed on an annual basis.</p> <p>The review will be conducted each year between September and December by the Director of the Section 8 Program. In collaboration with the Housing Inspectors, the Director will review the utility allowance schedule(s) for each county served by the Program, and make a recommendation to the Executive Director of the Commission as to whether the utility allowances should be revised.</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>Written Utility Allowance Policies</p> <p>The Commission will examine the utility allowances annually to determine if a revision is warranted. The Commission will utilize an outside consultant to conduct a utility allowance survey, collect data from local utility providers and provide the Executive Director of the Commission with a recommendation as to whether the utility allowances should be increased. If the recommendation is to increase the utility allowances, the Commission will establish new utility allowances, for each of the counties served through the program, as determined by the data collected. This process will assure that Section 8 families receive an appropriate utility allowance as part of their rent assistance, as required by HUD regulations.</p> <p><i>Anticipated Completion Date:</i> January 1, 2010.</p>
08-SA-18	Employment Security Commission  Mary Carol Lewis (919) 733-7316	<p><u>Equipment Records Not in Compliance With Federal Requirements</u></p> <p>We received appropriation codes from Finance &amp; Budget for all assets that were in Magic that did not have any funding source listed. These appropriation codes were entered into Magic for each asset missing these codes. There are currently no assets in Magic that do not have the correct federal or state funding source.</p> <p>There were four (4) assets found there were entered into the inventory system when it began (mid 1990s) that contained incorrect or generic descriptions. Of these four (4) assets, one (1) was surplus on December 9, 2008. The descriptions on the other three (3) have been updated. In order to update or change descriptions, we had to create a new record in the inventory catalog. This meant that since part numbers were not available to us, we created "dummy" part numbers (i.e. Part No. 2012009 is a Fiber Optic Wiring Distribution System).</p> <p><i>Anticipated Completion Date:</i> March 31, 2009</p>
08-SA-19	Employment Security Commission  Mary Carol Lewis (919) 733-7316	<p><u>Federal Debarment Status Verification Not Performed</u></p> <p>We currently have approximately 61 different landlords that we lease office space from in various towns and cities across the state. Some of these landlords are local or county government. We took the list of landlords and checked them all to make sure that they were not on the state debarment list or the federal debarment list as of February 23, 2009. Each lease file was documented that debarment status had been checked. All new landlords will be checked for debarment as new leases are acquired. The verification will be documented in the lease file.</p> <p><i>Anticipated Completion Date:</i> March 31, 2009</p>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-20	Employment Security Commission  Robert Cottrell (919) 733-4806 x225	<p><u>Employment Services Program Reports Not Agreed to Underlying Data</u></p> <p>ESC agrees to implement division of roles and responsibilities where practical and to introduce additional supervisory oversight as a compensating control where appropriate.</p> <p>As a compensating control, documents will be retained that demonstrate consistency between the mainframe record count and the record count of the processed data.</p> <p>ESC will determine the valid date range for manually entered dates and will implement edits to assure that these dates fall within the determined range.</p> <p>Create and retain requested extracts of the data for auditing purposes in accordance with federal guidelines.</p> <p><i>Anticipated Completion Date:</i> While we understand the importance of implementing these action items as soon as possible, in this time of unparalleled economic dislocation our primary focus must be on service to the citizens of North Carolina. In light of these circumstances, we hope to be able to complete these corrective actions on, or before, June 30, 2010.</p>
08-SA-21	Employment Security Commission  Robert Cottrell (919) 733-4806 x225  Kevin Carlson (919) 733-5207	<p><u>Unemployment Insurance Program Reports Not Agreed to Underlying Data</u></p> <p><u>ETA 227 Overpayment Detection and Recovery Activities Report:</u> ESC will retain ETA 227 transactions for a minimum of 3 years. ESC will write invalid overpayments to a separate file for audit purposes prior to the deletion of such records from the overpayment master file. ESC will review and correct the existing audit trail program. ESC agrees that programmers should not have the authority to alter the data included in the ETA 227 report. Such access or authority is not available to ESC IS staff.</p> <p>ESC will determine the valid date range for manually entered dates and will implement edits to assure that these dates fall within the determined range.</p> <p><i>Anticipated Completion Date:</i> While we understand the importance of implementing these action items as soon as possible, in this time of unparalleled economic dislocation our primary focus must be on service to the citizens of North Carolina. In light of these circumstances, we hope to be able to complete these corrective actions on, or before, June 30, 2010.</p> <p><u>ETA 581 Contribution Operations:</u> While ESC does retain the data necessary for the replication of the ETA 581, we agree that the information is not available in a format that makes it easily auditable. ESC IS staff is currently reviewing the requirements for accomplishing this recommendation. The results will be provided to ESC senior management for consideration.</p>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p><i>Anticipated Completion Date:</i> While we understand the importance of implementing these action items as soon as possible, in this time of unparalleled economic dislocation our primary focus must be on service to the citizens of North Carolina. In light of these circumstances, we hope to be able to complete these corrective actions on, or before, December 31, 2010.</p> <p><u>ETA 2208A Quarterly UI Contingency Report:</u> ESC has implemented a review and approval process of the UI-3 Report effective with the FY2009 1<sup>st</sup> Quarter report.</p> <p><i>Anticipated Completion Date:</i> January 31, 2009</p>
08-SA-22	Employment Security Commission  Robert Cottrell (919) 733-4806 x225	<p><u>Inadequate Controls Over Federal Reports in the Trade Adjustment Assistance Program</u></p> <p><u>Trade Act Participant Report (TAPR):</u></p> <p>When transmitting the TAPR data to the ESC LMI staff, IS staff will send an e-mail to the designated LMI TAPR staff that will contain the following elements:</p> <ol style="list-style-type: none"> <li>1. Record count</li> <li>2. File size</li> <li>3. Report quarter to which the data applies</li> <li>4. Request for verification by LMI of control totals</li> <li>5. A reminder to retain both the e-mail and all files for audit purposes</li> </ol> <p><i>Anticipated Completion Date:</i> While we understand the importance of implementing these action items as soon as possible, in this time of unparalleled economic dislocation our primary focus must be on service to the citizens of North Carolina. In light of these circumstances, we hope to be able to complete these corrective actions on, or before, June 30, 2010.</p> <p><u>ETA 563 Quarterly Determinations, Allowance Activities, and Employability Services Report, and Alternative Trade Adjustment Activities Report (ATAAR):</u></p> <p>ESC agrees to implement division of roles and responsibilities where practical and to introduce additional supervisory oversight as a compensating control where appropriate.</p> <p><i>Anticipated Completion Date:</i> While we understand the importance of implementing these action items as soon as possible, in this time of unparalleled economic dislocation our primary focus must be on service to the citizens of North Carolina. In light of these circumstances, we hope to be able to complete these corrective actions on, or before, June 30, 2010.</p>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p><u>TAPR and ETA 563</u></p> <p>Create and retain requested extracts of the data for auditing purposes in accordance with federal guidelines.</p> <p><i>Anticipated Completion Date:</i> While we understand the importance of implementing these action items as soon as possible, in this time of unparalleled economic dislocation our primary focus must be on service to the citizens of North Carolina. In light of these circumstances, we hope to be able to complete these corrective actions on, or before, June 30, 2010.</p>
08-SA-23	Employment Security Commission Mary Carol Lewis (919) 733-7316	<p><u>Federal Debarment Status Verification Not Performed</u></p> <p>See 08-SA-19 for Corrective Action Plan.</p>
08-SA-24	Employment Security Commission Robert Cottrell (919) 733-4806 x225	<p><u>Employment Services Program Reports Not Agreed to Underlying Data</u></p> <p>See 08-SA-20 for Corrective Action Plan.</p>
08-SA-25	Employment Security Commission Mary Carol Lewis (919) 733-7316	<p><u>Federal Debarment Status Verification Not Performed</u></p> <p>See 08-SA-19 for Corrective Action Plan.</p>
08-SA-26	Employment Security Commission Robert Cottrell (919) 733-4806 x225	<p><u>Employment Services Program Reports Not Agreed to Underlying Data</u></p> <p>See 08-SA-20 for Corrective Action Plan.</p>
08-SA-27	Transportation Rick Barkes (919) 840-0112	<p><u>Subrecipient Monitoring Visits Were Not Documented</u></p> <p>The Division of Aviation has developed and implemented an electronic documentation format for all of the subrecipients (airports) which includes a series of files standardized for each subrecipient. One of the components of this system is an individual file for each subrecipient (airport) in which the project managers document each site visit with the following minimum:</p> <ul style="list-style-type: none"> <li>• airport name</li> <li>• date of visit</li> <li>• project manager name</li> <li>• WBS #</li> </ul>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<ul style="list-style-type: none"> <li>• project description</li> <li>• any comments or special notes</li> </ul> <p>This format standardizes documentation on subrecipient interaction for projects including site visits and also provides to development staff, director, grants administrator, and DOT management with "live", easily accessible information for the various airports and projects.</p> <p><i>Anticipated Completion Date:</i> Corrective Action was completed January, 2009</p>
08-SA-28	Transportation Cecil Jones (919) 329-4020	<p><u>Testing Standards Were Not Met</u></p> <p><u>Acceptance Sampling Program:</u> The Materials and Tests Unit is in the process of implementing formal audits conducted by the Section Materials Specialist in each Division. These audits will focus on the Minimum Sampling Guide requirements along with general project certification issues. These audits will be conducted 3 times a year at each Resident Engineer's office. The Materials and Tests Unit will also communicate the need to comply with the Minimum Sampling Guide to the Divisions.</p> <p><i>Anticipated Completion Date:</i> April, 2009</p> <p><u>Independent Assurance Sampling Program:</u> The Materials and Tests Unit had one office with responsibilities for two highway Divisions (7 and 9), both of which traditionally have a high work load. A reorganization plan was put in place in July, 2008 that created an additional office, resulting in one office having responsibility for one Division in this area. In addition, the Field Operations Engineer of the Materials and Tests Unit will conduct a minimum of two audits annually of the Independent Assurance Program to monitor compliance with the Minimum Sampling Guide.</p> <p><i>Anticipated Completion Date:</i> April, 2009</p>
08-SA-29	Crime Control and Public Safety H. Douglas Hoell, Jr. (919) 733-3825	<p><u>Inadequate Access and Program Change Controls for the Public Assistance Management System</u></p> <p>The Department agrees with this finding. We have implemented procedures requiring approval of any access or programming changes to the Public Assistance Management System, documented by two levels of supervision.</p> <p><i>Anticipated Completion Date:</i> Completed.</p>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-30	Elizabeth City State University Kenneth Wilson (252) 335-3282	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>The Offices of Financial Aid, Student Accounts, and Contracts &amp; Grants have agreed on the reconciliations to be performed in order to comply with this finding.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on February 23, 2009.</p>
08-SA-31	Fayetteville State University Kamesia Ewing (910) 672-1712 Sarah Baker (910) 672-1858	<p><u>Untimely Return of Federal Funds</u></p> <p>The manual paper process for a University Withdrawal was reinstituted and the on-line process was discontinued. The student begins the process in the Center for Personal Development. The student or Center staff physically walks the paperwork to each individual office to include the Business Office and Financial Aid Office, for notification and signature. Once the paperwork reaches the Registrar's office, it is processed in the student information system. The manual process ensures that Financial Aid is notified of the effective withdrawal date and can take the necessary steps to complete their process to ensure unearned funds are returned to the Federal Government within the required timeframe. The Office of the Registrar will also revise the University Withdrawal Form to inform students and offices: "This form must be completed and submitted to the Office of the Registrar within seven (7) calendar days. If not, the form will not be accepted and the process must be re-initiated."</p> <p><i>Anticipated Completion Date:</i> Reinstitution of paper process completed January, 2008. Form modification will be completed by the close of spring 2009 semester.</p>
08-SA-32	UNC-Pembroke Bruce Blackmon (910) 521-6366	<p><u>Inadequate Reconciliations of Student Financial Aid Awards</u></p> <p>The University agrees that monthly reconciliations should be performed between Financial Aid and the Business Office, regarding federal awards. The University is developing a protocol to ensure that monthly reconciliations are performed and documented between Financial Aid and the Business Office.</p> <p><i>Anticipated Completion Date:</i> March 31, 2009.</p>
08-SA-33	UNC-Pembroke Bruce Blackmon (910) 521-6366	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>The University "went live" with Banner Financial Aid in July 2007. During the initial set-up of this new system, employees were given access rights beyond their current levels of responsibility. This access was never curtailed after Banner Financial Aid was fully implemented. The University limited access rights to those necessary to carry out job responsibilities – corrective action was completed on February 25, 2009.</p>



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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>UNCP has limited the Financial Aid Administrator class (the function in Banner which controls all processing rules) to the Associate Director of Technology and Support, who does not award financial aid to students. UNCP has limited the Banner screen, which logs all user access, to the Associate Director of Technology and Support.</p> <p>University Financial Aid staff have multiple security classes and in some situations there are overlapping job responsibilities, due to the limited number of Financial Aid staff. However, the Director of Financial Aid has reviewed (corrective action was completed on February 25, 2009) the appropriate Banner access of each Financial Aid employee and will review this access bi-annually, in January and July, to ensure that appropriate security access consistent with job responsibilities.</p> <p>The University has eliminated the multiple user ID of the Financial Aid employee detailed in the audit findings.</p> <p><i>Anticipated Completion Date:</i> February 27, 2009</p>
08-SA-34	<p>Winston-Salem State University</p> <p>Tomikia LeGrande (336) 750-2250</p>	<p><u>Weakness in the Student Financial Aid Application Verification Process</u></p> <p>The University has improved internal control as it relates to the eligibility verification process which ensures that all student application data are verified in accordance with program requirements for students selected for verification by the central processor. Appropriate documentation will be maintained electronically and serve as evidence that the verification process occurred through implementation of document management procedures for securing information in student files. The University will implement quarterly audit procedures to ensure that the eligibility verification process through evidence has occurred.</p> <p><i>Anticipated Completion Date:</i> February 15, 2009.</p>
08-SA-35	<p>Winston-Salem State University</p> <p>Tomikia LeGrande (336) 750-2250</p>	<p><u>Student Financial Aid Funds Not Returned to Providers as Required</u></p> <p>Procedures in Financial Aid have been established to identify students with all W-withdraw, I-incomplete, or F-failure grades at mid-term and at the end of the semester to identify potential unofficial withdrawals. The University is in the process of introducing a class attendance policy that will require faculty to call class roll for the first ten days of each semester. This will assist in identifying students who are not attending class regularly and who are unlikely to earn Title IV funding support. In addition, new procedures have been implemented to disseminate a student withdrawal report from the Office of the Registrar on a weekly basis to ensure accurate calculation and timely return of Title IV fund repayments. The University will ensure that federal funds that are unearned by students who withdraw from the</p>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		University are returned to the federal government or appropriate lender within the required timeframe by implementing monthly audit procedures.
		<i>Anticipated Completion Date:</i> February 15, 2009.
08-SA-36	Public Instruction Everly Broadway (919) 807-3838  Donna Brown (919) 807-3959	<u>Failure to Monitor for the Participation of Private School Children Requirement</u>  The request for proposal for the Math and Science Partnership does have an assurance statement that the local education agency signs stating non-public schools will be notified of their eligibility to participate in the grant program. In the future subrecipients will also be required to send evidence of the invitation to non-public schools with their interim reports. The Migrant Education program has revised the monitoring protocol to include a compliance test in which LEA documentation is reviewed for evidence of the consultation with private school officials.  <i>Anticipated Completion Date:</i> Corrective action was completed on December 5, 2008.
08-SA-37	Public Instruction Paul LeSieur (919) 807-3701	<u>Inadequate Subrecipient Monitoring</u>  The Department of Public Instruction (DPI) began fiscal monitoring of the Special Education subrecipients in March 2008. The fiscal monitoring of Special Education subrecipients is performed in conjunction with on-site Title I and Title III monitoring visits. There are six such monitoring visits planned for 2008-09. DPI also continues to perform desk reviews of the subrecipients' annual audit reports.  <i>Anticipated Completion Date:</i> Corrective action was completed on March 31, 2008.
08-SA-38	Caldwell Community College & Technical Institute  Dr. Kenneth A. Boham, President (828) 726-2211	<u>Error in Schedule of Expenditures of Federal Awards</u>  The College will ensure that all federal expenditures are included in the Schedule of Expenditures of Federal Awards in compliance with federal reporting requirements.  <i>Anticipated Completion Date:</i> August 31, 2009.
08-SA-39	Elizabeth City State University  Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  See 08-SA-30 for Corrective Action Plan.

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-40	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Federal Loan Funds Not Disbursed Timely</u>  This finding was corrected during the fall semester 2008. Faculty members verify enrollment prior to any disbursements.  <i>Anticipated Completion Date:</i> Corrective action was completed on August 19, 2008.
08-SA-41	Fayetteville State University Kamesia Ewing (910) 672-1712  Sarah Baker (910) 672-1858	<u>Untimely Return of Federal Funds</u>  See 08-SA-31 for Corrective Action Plan.
08-SA-42	Fayetteville State University Kamesia Ewing (910) 672-1712  Sarah Baker (910) 672-1858	<u>Untimely Notice to Lender of Changes in Students' Status</u>  Several changes were made to correct this issue.  -The manual paper process for a University Withdrawal was reinstituted and the on-line process was discontinued. The student begins the process in the Center for Personal Development. The student or Center staff physically walks the paperwork to each individual office to include the Business Office and Financial Aid Office, for notification and signature. The Office of the Registrar will also revise the University Withdrawal Form to inform students and offices: "This form must be completed and submitted to the Office of the Registrar within seven (7) calendar days. If not, the form will not be accepted and the process must be re-initiated."  -The University does not require etEnvPathname students to supply social security numbers upon application (it is optional). The Office of the Registrar will request social security numbers from the Office of Financial Aid for those students identified by the Banner batch report as not having a number listed on the student file.  -Staff training will occur and the Office of the Registrar will report on a monthly basis student status changes to the National Student Clearinghouse to ensure timely updating.  All of these changes will ensure that the University submits all student data to the National Student Clearinghouse in a timely manner.  <i>Anticipated Completion Date:</i> Reinstitution of paper process completed January, 2008. Training and other changes are projected to be completed by the close of spring 2009 semester.

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-43	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inadequate Reconciliations of Student Financial Aid Awards</u>  See 08-SA-32 for Corrective Action Plan.
08-SA-44	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inappropriate System Access Rights to Financial Aid Data</u>  See 08-SA-33 for Corrective Action Plan.
08-SA-45	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Incorrect Federal Aid Awards</u>  The University agrees with this audit finding. Financial Aid will conduct a random review of Financial Aid files each semester to reduce the number of errors and ensure that students are receiving the correct amount of financial aid. This review will include periodic reviews of student folders. The Director of Financial Aid or the Associate Director will sample the work of each aid counselor to ensure compliance with federal guidelines. The University has begun the process of collecting unearned financial aid from the two (2) over-awards discovered during this audit.  <i>Anticipated Completion Date:</i> March 13, 2009 for the overaward returns. May 1, 2009 for the random review of files.
08-SA-46	UNC-Pembroke Sharon Kissick (910) 521-6301	<u>Untimely Notice to Lender of Changes in Students' Status</u>  The University agrees that it failed to notify the National Student Clearinghouse as required by federal guidelines. In the future, to correct the untimely notice of changes in student status, the Registrar will submit withdrawal notices to the National Student Clearinghouse within thirty (30) days of discovery. This specific task has been assigned to the Associate Registrar and has been added to his/her work plan.  <i>Anticipated Completion Date:</i> February 27, 2009.
08-SA-47	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Errors in the Return of Federal Funds</u>  Financial Aid is reviewing all returns to Title IV (also know as R2T4) for the 2007-08 award year and will make adjustments as necessary to ensure returns are correct. The University will return to the Department of Education all unearned student financial aid immediately after concluding its review of past calculations.  Financial Aid has reviewed all returns to Title IV completed for the 2008-09 award year to ensure that they are correct.

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>Financial Aid will complete the good practice assessments for Return to Title IV found on the U.S. Department of Education website :  <a href="http://www.ifap.ed.gov/qahome/fsaassessment.html">http://www.ifap.ed.gov/qahome/fsaassessment.html</a></p> <p>The Vice Chancellor for Enrollment Management, Registrar, Dean of Graduate Studies, the Associate Vice-Chancellor of Academic Affairs and the Director of Financial Aid met to review the University's student withdrawal policy and procedures. As a result of this review, Graduate Studies has amended their withdrawal application. The Registrar is in the process of amending both their online and paper withdrawal processes. The Registrar will record the last date of attendance into Banner within one week after the student has given notice of their intent to withdraw. Financial Aid will pull a report of new withdrawals every two weeks and perform the return calculation for these students. The Director of Financial Aid or the Associate Director of Financial Aid will review both the withdrawal report and the calculations on a monthly basis to ensure compliance with federal guidelines.</p> <p><i>Anticipated Completion Date:</i> Completion of the review of 07-08 years March 31, 2009. Completion of the good practice assessments April 30, 2009.</p>
08-SA-48	Winston-Salem State University Tomikia LeGrande (336) 750-2250	<p><u>Student Financial Aid Over-Awards and Errors</u></p> <p>The University has improved internal controls to ensure that student financial aid is awarded in accordance with federal regulations. Currently, cost of attendance budgets have been established and standardized for similar student groups. Students may request in writing that the cost of attendance be increased based on documented expenses not considered in the initial budget required to continue their educations. Revisions to established budgets must be documented and approved. The University will implement quarterly audit procedures to ensure that changes to student financial aid budgets are documented.</p> <p><i>Anticipated Completion Date:</i> February 15, 2009.</p>
08-SA-49	Winston-Salem State University Tomikia LeGrande (336) 750-2250	<p><u>Weakness in the Student Financial Aid Application Verification Process</u></p> <p>See 08-SA-34 for Corrective Action Plan.</p>
08-SA-50	Winston-Salem State University Tomikia LeGrande (336) 750-2250	<p><u>Student Financial Aid Funds Not Returned to Providers as Required</u></p> <p>See 08-SA-35 for Corrective Action Plan.</p>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-51	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 08-SA-30 for Corrective Action Plan.
08-SA-52	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inadequate Reconciliations of Student Financial Aid Awards</u> See 08-SA-32 for Corrective Action Plan.
08-SA-53	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inappropriate System Access Rights to Financial Aid Data</u> See 08-SA-33 for Corrective Action Plan.
08-SA-54	Winston-Salem State University Tomikia LeGrande (336) 750-2250	<u>Weakness in the Student Financial Aid Application Verification Process</u> See 08-SA-34 for Corrective Action Plan.
08-SA-55	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 08-SA-30 for Corrective Action Plan.
08-SA-56	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inadequate Reconciliations of Student Financial Aid Awards</u> See 08-SA-32 for Corrective Action Plan.
08-SA-57	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inappropriate System Access Rights to Financial Aid Data</u> See 08-SA-33 for Corrective Action Plan.
08-SA-58	Winston-Salem State University Tomikia LeGrande (336) 750-2250	<u>Weakness in the Student Financial Aid Application Verification Process</u> See 08-SA-34 for Corrective Action Plan.
08-SA-59	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 08-SA-30 for Corrective Action Plan.

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-60	Elizabeth City State University  Kenneth Wilson (252) 335-3282	<u>Ineligible Federal Aid Recipients</u>  This finding has been corrected. The academic histories of all students for the last ten years have been entered into Banner in order to avoid this problem in the future. The Office of the Registrar also maintains the academic history on students who attended the University more than 10 years ago.  <i>Anticipated Completion Date:</i> Corrective action was completed on August 20, 2007
08-SA-61	Fayetteville State University  Kamesia Ewing (910) 672-1712  Sarah Baker (910) 672-1858	<u>Untimely Return of Federal Funds</u>  See 08-SA-31 for Corrective Action Plan.
08-SA-62	Roanoke-Chowan Community College  Carolyn LaDow (252) 862-1316	<u>Untimely Return of Federal Funds</u>  The financial aid office has received a query from IT that can be run periodically throughout the semester to check for possible Return of Title IV. The offices of Financial Aid, Registrar, Business Office, and Instruction have met to educate and emphasize the importance of Return of Title IV and compliance issues. Financial Aid and the Registrar's Office will work more closely to ensure the receipt of all processed student drop/withdrawal forms in a timely manner. The Financial Aid Office will create a spreadsheet to be shared with the Business Office Controller that will list all Return of Title IV eligible students and the date funds need to be returned to remain in compliance with the 45 day ruling.  <i>Anticipated Completion Date:</i> February 28, 2009.
08-SA-63	UNC-Pembroke  Bruce Blackmon (910) 521-6366	<u>Inadequate Reconciliations of Student Financial Aid Awards</u>  See 08-SA-32 for Corrective Action Plan.
08-SA-64	UNC-Pembroke  Bruce Blackmon (910) 521-6366	<u>Inappropriate System Access Rights to Financial Aid Data</u>  See 08-SA-33 for Corrective Action Plan.

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-65	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Incorrect Federal Aid Awards</u>  See 08-SA-45 for Corrective Action Plan.
08-SA-66	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Errors in the Return of Federal Funds</u>  See 08-SA-47 for Corrective Action Plan.
08-SA-67	Winston-Salem State University Tomikia LeGrande (336) 750-2250	<u>Weakness in the Student Financial Aid Application Verification Process</u>  See 08-SA-34 for Corrective Action Plan.
08-SA-68	Winston-Salem State University Tomikia LeGrande (336) 750-2250	<u>Student Financial Aid Funds Not Returned to Providers as Required</u>  See 08-SA-35 for Corrective Action Plan.
08-SA-69	Health and Human Services Debbie Jackson (919) 733-9822  Patricia Harper (919) 855-3592  Bob Duke (919) 855-3735	<u>Rehabilitation Services – Vocational Rehabilitation Grants to States Program Claims Were Not Properly Paid</u>  In all of the cases where an overpayment occurred the payee has been contacted and a refund has been requested in accordance with Departmental cash management policy. In addition, all adjustment payments to providers have been made.  The Department will continue to strengthen internal controls to ensure that all claims are properly documented, processed, and paid. Training, monitoring, and evaluation of staff performance will continue.  During the audit, an IPE form was not signed by a client of the Division of Services for the Blind. This financial needs form will be signed by the consumer if the client can be located. The services missing from an IPE for a client of the Division of Vocational Rehabilitation Services will be added to the IPE and the federal share of the questioned costs will be reclassified to State funds. The federal share (\$354.10) of the \$450.00 in identified overpayments due to the incorrect IPE will reclassified by a journal entry to 100% state dollars.  The Division of Vocational Rehabilitation Services will continue to work and foster communication with the Division of Medical Assistance to ensure that all reimbursement rates are received and implemented in a timely manner. The Division is currently investigating an opportunity that would allow it to enter into a contract with First Data Bank. First Data Bank, the vendor that contracts with EDS (Medicaid's fiscal intermediary), supplies the



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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>pharmaceutical rate file from which Medicaid claims are priced and paid. The Division will enlist the Division of Information Resources Management to assist in the evaluation of system requirements to allow rates to be uploaded into the existing computer system.</p> <p><i>Anticipated Completion Date:</i> Corrective action for the adjustments was completed on February 23, 2009. The reclassification and recoupment by the Controller's Office will be completed by June 30, 2009. The IPE will be signed by the DSB client and the IPE for the DVR client will be corrected by March 31, 2009. Communication with DMA's Rate Setting Section occurs on an ongoing basis. The negotiations and investigation of First Data Bank is in the beginning stages. An agreement with First Data Bank is anticipated be reached by April 30, 2009</p>
08-SA-70	Health and Human Services  Patricia Harper (919) 855-3592	<p><u>Deficiencies in the Documentation of Client Eligibility</u></p> <p>Corrective action for these findings includes the following:</p> <ol style="list-style-type: none"> <li>(1) Increased random monitoring for eligibility documentation is planned that will result in a developmental plan for performance in these areas if a pattern of errors is identified.</li> <li>(2) Eligibility Extension Forms: Training for Regional Directors, Managers, and Counselors will be provided to increase the effective use of the error report that enables managers to monitor cases approaching the 60 day limit. In addition, Managers will review the error report once a quarter and provide a report to the Regional Director. The Division Director will review these reports quarterly with Regional Directors.</li> <li>(3) Financial Need Test: Training regarding the financial needs test will be provided to each Unit Office. An automated edit and/or reminder will be implemented in the case management system to ensure accurate completion of the form prior to expenditure of funds.</li> </ol> <p><i>Anticipated Completion Date:</i> April 30, 2009</p>
08-SA-71	Health and Human Services  Debbie Jackson (919) 733-9822	<p><u>Control Weaknesses Over Fixed Asset Inventory</u></p> <p>Of the 67 items cited as missing, all but 2 have been accounted for. Efforts will continue to determine the disposition of those two items. The Division of Services for the Blind will implement a back-up system to ensure continuity in fixed assets tracking in the future.</p> <p><i>Anticipated Completion Date:</i> June 30, 2009</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-72	Public Instruction Paul LeSieur (919) 807-3701	<u>Inadequate Subrecipient Monitoring</u>  See 08-SA-37 for Corrective Action Plan.
08-SA-73	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  See 08-SA-30 for Corrective Action Plan.
08-SA-74	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Ineligible Federal Aid Recipients</u>  See 08-SA-60 for Corrective Action Plan.
08-SA-75	North Carolina Agricultural and Technical State University Scott Hummel (336) 334-4936	<u>Financial Aid Over-awards</u>  We concur. This finding was a result of miscommunication of the change in residency status. The financial aid awarded to these students was subsequently adjusted and the overaward was thus eliminated.  To mitigate this finding in the future, the University instituted a process whereby the Admissions Office emails the Financial Aid and the Treasurer's Offices of any change in residency status. The University will devise a system-generated report that summarizes all residency status changes. The report will be scheduled to run on a weekly basis and submitted to the Financial Aid Office and Treasurer's Office. Financial Aid will obtain the necessary documentation and make adjustments to student awards.  To further supplement this process, the Treasurer's Office will review all refunds in excess of \$5,000 to ensure there are no inconsistencies.  <i>Anticipated Completion Date: 5/31/2009</i>
08-SA-76	North Carolina Agricultural and Technical State University Scott Hummel (336) 334-4936	<u>Schedule of Expenditures of Federal Awards Contained Misstatements</u>  We concur. The amount for direct loans was broken out by the proper CFDA number, but was also included in the net total for grants without a CFDA number for the Office of Education. The University will institute an independent reconciliation of the schedule with the general ledger to ensure that the report reconciles to the supporting documentation.  <i>Anticipated Completion Date:</i> Corrective action was completed on 11/21/2008

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-77	Public Instruction Helga Fasciano (919) 807-3864  Everly Broadway (919) 807-3838	<u>Failure to Comply With Federal Suspension and Debarment Requirements</u>  The Title III English Language Arts application has been revised to include an assurance from the applicants that they will not do business with a vendor who has been debarred by any Federal agency. The Math and Science Partnership request for proposal will also be revised to include the debarment statement. In addition, both program areas are contacting current subrecipients requesting assurances that they will not do business with debarred vendors.  <i>Anticipated Completion Date:</i> September 2009.
08-SA-78	Public Instruction Helga Fasciano (919) 807-3864	<u>Failure to Monitor for Federal Level of Effort Requirement</u>  The Title III Monitoring Instrument has been revised to include a test for compliance with the requirement that the subrecipient is using Title III funds to supplement funds already allocated for the program and not to supplant previously allocated funds.  <i>Anticipated Completion Date:</i> Corrective action was completed on November 21, 2008.
08-SA-79	Public Instruction Helga Fasciano (919) 807-3864  Everly Broadway (919) 807-3838	<u>Failure to Comply With Federal Suspension and Debarment Requirements</u>  See 08-SA-77 for Corrective Action Plan.
08-SA-80	Public Instruction Everly Broadway (919) 807-3838  Donna Brown (919) 807-3959	<u>Failure to Monitor for the Participation of Private School Children Requirement</u>  See 08-SA-36 for Corrective Action Plan.
08-SA-81	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  See 08-SA-30 for Corrective Action Plan.

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-82	North Carolina Agricultural and Technical State University  Scott Hummel  (336) 334-4936	<u>Schedule of Expenditures of Federal Awards Contained Misstatements</u>  See 08-SA-76 for Corrective Action Plan.
08-SA-83	UNC-Pembroke  Bruce Blackmon  (910) 521-6366	<u>Inadequate Reconciliations of Student Financial Aid Awards</u>  See 08-SA-32 for Corrective Action Plan.
08-SA-84	UNC-Pembroke  Bruce Blackmon  (910) 521-6366	<u>Inappropriate System Access Rights to Financial Aid Data</u>  See 08-SA-33 for Corrective Action Plan.
08-SA-85	Elizabeth City State University  Kenneth Wilson  (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u>  See 08-SA-30 for Corrective Action Plan.
08-SA-86	North Carolina Agricultural and Technical State University  Scott Hummel  (336) 334-4936	<u>Schedule of Expenditures of Federal Awards Contained Misstatements</u>  See 08-SA-76 for Corrective Action Plan.
08-SA-87	UNC-Pembroke  Bruce Blackmon  (910) 521-6366	<u>Inadequate Reconciliations of Student Financial Aid Awards</u>  See 08-SA-32 for Corrective Action Plan.
08-SA-88	UNC-Pembroke  Bruce Blackmon  (910) 521-6366	<u>Inappropriate System Access Rights to Financial Aid Data</u>  See 08-SA-33 for Corrective Action Plan.
08-SA-89	Health and Human Services  Robin Register  (919) 334-1032	<u>Inadequate Control Over User Access to the County Administration Reimbursement System</u>  Security reports are being modified to include county users. County Security Officers will be required to review these reports, which will be available in NCXPTR, to verify user access is appropriate. This requirement will be documented in the next issuance of the Security Manual and the County Self Assessment. Deficiencies in authorization

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		documentation identified by the auditor will be reviewed and appropriate documentation will be secured.  <i>Anticipated Completion Date:</i> December 31, 2009.  The Division will begin working with Departmental and County Security Officers to ensure that all State and County users have appropriate documentation on file regarding access rights and level of access, according to policy set forth in the Division's Information Security Manual. Due to the large number of users for whom documentation will be obtained and processed and the administrative burden of this task on current staff, the Division anticipates completion of this task will require a phased approach over the next two State Fiscal Years.  <i>Anticipated Completion Date:</i> August 31, 2010
08-SA-90	Health and Human Services  Judy Gay  (919) 733-0169	<u>Deficiencies in Cash Management Procedures</u>  The Department will be seeking guidance from our cognizant Federal agency on a possible waiver/exception due to the conflict between the timing of the drawing of federal funds and the disbursements to local county entities.  <i>Anticipated Completion Date:</i> September 30, 2009
08-SA-91	Health and Human Services  Dean Simpson  (919) 334-1234	<u>Deficiencies in County Eligibility Determination Process - Temporary Assistance for Needy Families Program</u>  The 20 cases found with deficiencies are currently being reviewed by the Work First Representative (WFR) for the respective counties involved. The WFR will work with the county to ensure that corrective action has taken place on the identified cases. WFRs will monitor each internal control for the identified counties to ensure that a process is in place to perform second-party reviews and conduct any identified policy training to prevent future errors. WFRs will test a random sample of Work First case records for all county agencies at each on-site consultation to ensure that case records contain verifications needed to determine eligibility and that the case record meets all Work First policy requirements.  <i>Anticipated Completion Date:</i> All cases cited with deficiencies will be reviewed and corrected by April 1, 2009. Internal Control Plans will be in place in each of the deficient counties by May 1, 2009. The WFRs will include the results of the case reviews for all county agencies in the consultation reports after each consultative visit.

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-92	Health and Human Services  Dean Simpson (919) 334-1234	<p><u>County Case File Not Located for Temporary Assistance for Needy Families Program</u></p> <p>Following the audit finding from the CPA's county audit, the county developed a corrective action plan that included:</p> <ol style="list-style-type: none"> <li>1. Complete an inventory of all cases on the active case listing against all the case records the county has.</li> <li>2. Identify cases where the record cannot be located.</li> <li>3. Close out all cases in EPICS with missing files to ensure that the client will not be subject to tax intercept as a means to repay the claim. This will ensure that the State does not collect monies from a client when there is not appropriate paperwork to substantiate the claim.</li> </ol> <p>The county's Work First Representative (WFR) conducted follow-up with county staff to review the implementation of the County's Corrective Action Plan and to determine if subsequent corrective action was effective. An on-site visit was made to the County Department of Social Services on February 3, 2009, and the WFR validated that the process of checking the list of claims against case records in the file room had been completed. The WFR found that corrective actions had been completed and that there were no additional deficiencies and that proper documentation to substantiate EPICS claims was maintained.</p> <p><i>Anticipated Completion Date:</i> The County DSS corrective action plan was completed on October 20, 2008. Follow up and validation was completed February 3, 2009.</p>
08-SA-93	Health and Human Services  Robin Register (919) 334-1032	<p><u>Inadequate Control Over User Access to Eligibility Computer Systems</u></p> <p>The Divisions of Information Resource Management, Social Services, and Medical Assistance staff are in the process of working with members of county administration offices to ensure that individuals with need to access the Eligibility Information System (EIS) are properly documented and access is requested through Customer Service.</p> <p>County Security Officers will be responsible for securing and maintaining the authorization forms and for reviewing the list of users to certify whether access is still needed and that the authorizations are on file. EIS security review reports, which include county users, are available to the county Security Officers in NCXPTR for the fulfillment of a County Self Assessment program, in which counties will conduct reviews of necessary employees with access to EIS. The county and the Department reviews of appropriate authorization for access and access levels will be conducted in accordance with Statewide Information Security Manual and DHHS policies effective December 12, 2006 and July 1, 2007. Deficiencies in authorization</p>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		documentation identified by the auditor will be reviewed and appropriate documentation will be secured.
		<i>Anticipated Completion Date:</i> Review of deficiencies and implementation of periodic reviews will be completed by December 31, 2009. Ensuring that all required authorizations are on file will be completed by August 31, 2010.
08-SA-94	Health and Human Services  Robin Register  (919) 334-1032	<u>Inadequate Control Over User Access to the County Administration Reimbursement System</u>  Security reports are being modified to include county users. County Security Officers will be required to review these reports, which will be available in NCXPTR, to verify user access is appropriate. This requirement will be documented in the next issuance of the Security Manual and the County Self Assessment. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.  <i>Anticipated Completion Date:</i> December 31, 2009  The Division will begin working with Departmental and County Security Officers to ensure that all State and County users have appropriate documentation on file regarding access rights and level of access, according to policy set forth in the Division's Information Security Manual. Due to the large number of users for whom documentation will be obtained and processed and the administrative burden of this task on current staff, the Division anticipates completion of this task will require a phased approach over the next two State Fiscal Years.  <i>Anticipated Completion Date:</i> August 31, 2010
08-SA-95	Health and Human Services  Judy Gay  (919) 733-0169	<u>Deficiencies in Cash Management Procedures</u>  The Department will be seeking guidance from our cognizant Federal agency on a possible waiver/exception due to the conflict between the timing of the drawing of federal funds and the disbursements to local county entities.  <i>Anticipated Completion Date:</i> September 30, 2009
08-SA-96	Health and Human Services  Beth Amos  (919) 255-3805	<u>Appropriate Action Not Taken in Child Support Cases</u>  As a result of corrective action, the statewide compliance score in Interstate has risen from 39% in 2003 to the current compliance rate of 72%. Improvement will continue as local office supervisors require staff to complete needed actions on cases identified by monthly self-assessment reporting and as offices that are not in compliance, implement their own corrective action plans.

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>As a result of corrective action, the statewide compliance score in Establishment has risen from 35% in 2002 to the current compliance rate of 59%. In order to continue improvement, field staff will continue to have local office supervisors review self-assessment reports and have staff take appropriate case actions. They will also continue to work with local offices to develop, implement and monitor their own corrective action plans for Establishment improvement. However; it is very difficult if not impossible, for the federal Establishment timeframes to be met in local offices where agent caseloads range from 400 to 600 cases. Currently, six of sixteen state-operated offices are in compliance with Establishment timeframes and thirty-six of seventy-one county-operated offices are in compliance. DHHS has created twenty-nine new agent positions and one new supervisor position for nine of the state-operated local child support offices. Due to the current budget crisis, these positions are frozen. When the thirty positions can be filled, the state-operated CSE offices will see even greater improvement in their compliance rates for Establishment. Staffing levels and caseload size in county-operated offices will continue to directly affect improvement in this area.</p> <p><i>Anticipated Completion Date:</i> Compliance in the area of Interstate is anticipated by June 30, 2010. Compliance in the area of Establishment will remain an issue until worker caseloads in the majority of local offices are reduced to a more manageable size.</p>
08-SA-97	Health and Human Services Daisie Blue (919) 255-3896	<p><u>Inadequate Control Over User Access to the Automated Collection Tracking System (ACTS)</u></p> <p>The Child Support Enforcement Program has taken the following actions to protect the confidentiality and integrity of information in ACTS.</p> <p>Corrective action has been completed for the three findings. The IRAAF form was submitted June 5, 2008, to the DIRM Help Desk to revoke the RACF ID for the DIRM on-call ID worker. The ID was also deleted from the ACTS worker profile table. Appropriate documentation was secured for the enforcement agent on June 5, 2008, and for the child support agent II on June 16, 2008.</p> <p>A change in the oversight and management of employee access to ACTS was implemented in April 2008. Beginning with the April-June 2008 quarter, a review and certification of ACTS users is required of all ACTS supervisors. The review and certification process is monitored by the Central Office Security Officer. A query report in the Client Services Data Warehouse is used for this purpose. The Security Officer sends an email to the supervisors of all ACTS users approximately two (2) weeks prior to the due date of each quarterly certification. Receipt of the report certifying users is tracked using an Excel spreadsheet. The Security Officer sends a reminder email message to supervisors who do not submit the report within</p>



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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>30 days of the due date. If the report is more than 30 days late, all users reporting to that supervisor are subject to immediate revocation.</p> <p>A new worker profile form is required of all users annually. New forms were secured for all ACTS users in July 2008. The Central Office Security Officer sends an email message to ACTS supervisors approximately two (2) weeks prior to the due date. Receipt of the new forms is tracked using an Excel spreadsheet. The Security Officer sends a reminder email message to supervisors who do not submit the new forms within 30 days of the due date. If new forms are not received within 30 days of the due date, the users are subject to immediate revocation.</p> <p><i>Anticipated Completion Date:</i> Corrective action for the three deficiencies was completed May 28, 2008. Corrective action to improve the oversight and access management was implemented in April 2008.</p>
08-SA-98	Information Technology Services  Brenda Wilkins  (919) 754-6346	<p><u>Unallowable Costs Transferred to the Computing Services Fund</u></p> <p>ITS partially agrees with this finding. A portion of the \$500k transferred from the SAS Licensing Fund to the Computing Services Funds did benefit the agencies charged for computing services. Approximately \$251k of the \$500k was allowable as it supports SAS licenses that are deployed by State Agencies.</p> <p>ITS has recalculated the refund which created a difference of \$7,645.95 for Computing Services. This difference will be applied to the agencies' subsequent year's refund(s). ITS will more carefully analyze each proposed transfer from a "Billed Service Fund" to determine the correctness of each transfer as an allowable cost, based on the Circular A-87 Guidelines. Additionally, ITS has created distinctive call centers beginning this fiscal year to assist in tracking these expenses.</p> <p><i>Anticipated Completion Date:</i> The recalculation was completed on February 18, 2009 and the difference will be applied during the next refund cycle.</p>
08-SA-99	Health and Human Services  Robin Register  (919) 334-1032	<p><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p>Security reports are being modified to include county users. County Security Officers will be required to review these reports, which will be available in NCXPTR, to verify user access is appropriate. This requirement will be documented in the next issuance of the Security Manual and the County Self Assessment. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><i>Anticipated Completion Date:</i> December 31, 2009.</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>The Division will begin working with Departmental and County Security Officers to ensure that all State and County users have appropriate documentation on file regarding access rights and level of access, according to policy set forth in the Division's Information Security Manual. Due to the large number of users for whom documentation will be obtained and processed and the administrative burden of this task on current staff, the Division anticipates completion of this task will require a phased approach over the next two State Fiscal Years.</p> <p><i>Anticipated Completion Date:</i> August 31, 2010</p>
08-SA-100	Health and Human Services  Judy Gay (919) 733-0169	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department will be seeking guidance from our cognizant Federal agency on a possible waiver/exception due to the conflict between the timing of the drawing of federal funds and the disbursements to local county entities.</p> <p><i>Anticipated Completion Date:</i> September 30, 2009</p>
08-SA-101	Health and Human Services  Robin Register (919) 334-1032	<p><u>Inadequate Control Over User Access to the Foster Care Financial Systems</u></p> <p>Security reports are being modified to include county users. County Security Officers will be required to review these reports, which will be available in NCXPTR, to verify user access is appropriate. This requirement will be documented in the next issuance of the Security Manual and the County Self Assessment. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><i>Anticipated Completion Date:</i> December 31, 2009.</p> <p>The Division will begin working with Departmental and County Security Officers to ensure that all State and County users have appropriate documentation on file regarding access rights and level of access, according to policy set forth in the Division's Information Security Manual. Due to the large number of users for whom documentation will be obtained and processed and the administrative burden of this task on current staff, the Division anticipates completion of this task will require a phased approach over the next two State Fiscal Years.</p> <p><i>Anticipated Completion Date:</i> August 31, 2010</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-102	Health and Human Services  Robin Register (919) 334-1032	<p><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p>Security reports are being modified to include county users. County Security Officers will be required to review these reports, which will be available in NCXPTR, to verify user access is appropriate. This requirement will be documented in the next issuance of the Security Manual and the County Self Assessment. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><i>Anticipated Completion Date:</i> December 31, 2009.</p> <p>The Division will begin working with Departmental and County Security Officers to ensure that all State and County users have appropriate documentation on file regarding access rights and level of access, according to policy set forth in the Division's Information Security Manual. Due to the large number of users for whom documentation will be obtained and processed and the administrative burden of this task on current staff, the Division anticipates completion of this task will require a phased approach over the next two State Fiscal Years.</p> <p><i>Anticipated Completion Date:</i> August 31, 2010</p>
08-SA-103	Health and Human Services  Judy Gay (919) 733-0169	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department will be seeking guidance from our cognizant Federal agency on a possible waiver/exception due to the conflict between the timing of the drawing of federal funds and the disbursements to local county entities.</p> <p><i>Anticipated Completion Date:</i> September 30, 2009</p>
08-SA-104	Health and Human Services  Charisse Johnson (919) 334-1133	<p><u>Insufficient Monitoring Efforts for the Foster Care Program</u></p> <p>To ensure that the IV-E Foster Care monitoring tool is correctly completed, training was provided to Child Welfare Monitors on October 30, 2008. The IV-E tool had clarifying instructions to aid in a more thorough and accurate completion of the tool. Monitors have been provided access to the state systems for licensing (FCFLS), payments (CPPS), and services (SIS) to ensure adequate eligibility determination verification. Monitors will receive additional training on use of the systems.</p> <p><i>Anticipated Completion Date:</i> April 30, 2009.</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-105	Health and Human Services Robin Register (919) 334-1032	<p><u>Inadequate Control Over User Access to the Adoption Assistance Financial System</u></p> <p>Security reports are being modified to include county users. County Security Officers will be required to review these reports, which will be available in NCXPTR, to verify user access is appropriate. This requirement will be documented in the next issuance of the Security Manual and the County Self Assessment. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><i>Anticipated Completion Date:</i> December 31, 2009.</p> <p>The Division will begin working with Departmental and County Security Officers to ensure that all State and County users have appropriate documentation on file regarding access rights and level of access, according to policy set forth in the Division's Information Security Manual. Due to the large number of users for whom documentation will be obtained and processed and the administrative burden of this task on current staff, the Division anticipates completion of this task will require a phased approach over the next two State Fiscal Years.</p> <p><i>Anticipated Completion Date:</i> August 31, 2010</p>
08-SA-106	Health and Human Services Robin Register (919) 334-1032	<p><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p>Security reports are being modified to include county users. County Security Officers will be required to review these reports, which will be available in NCXPTR, to verify user access is appropriate. This requirement will be documented in the next issuance of the Security Manual and the County Self Assessment. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><i>Anticipated Completion Date:</i> December 31, 2009.</p> <p>The Division will begin working with Departmental and County Security Officers to ensure that all State and County users have appropriate documentation on file regarding access rights and level of access, according to policy set forth in the Division's Information Security Manual. Due to the large number of users for whom documentation will be obtained and processed and the administrative burden of this task on current staff, the Division anticipates completion of this task will require a phased approach over the next two State Fiscal Years.</p> <p><i>Anticipated Completion Date:</i> August 31, 2010</p>

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-107	Health and Human Services  Charisse Johnson (919) 334-1133	<p><u>Deficiencies in County Eligibility Determination Process - Adoption Assistance Program</u></p> <p>IV-E training is being piloted for county staff. Although the training has a focus on Foster Care, it offers some basic IV-E tenets, such as identifying appropriate court orders and correctly determining countable income and family size. These will aid in correctly determining eligibility.</p> <p>The Adoption Assistance policy has also been revised to clarify eligibility requirements for adoption assistance benefits. The Children Program Representatives have started a procedure by which each child entering foster care is also screened for IV-E eligibility, which should improve eligibility determination for IV-E Adoption Assistance.</p> <p><i>Anticipated Completion Date:</i> The revised Adoption Assistance policy will be published by March 31, 2009. The Foster Care training target completion date is June 30, 2009.</p>
08-SA-108	Health and Human Services  Charisse Johnson (919) 334-1133	<p><u>Improvements Needed With Adoption Assistance - Title IV-E Monitoring Efforts</u></p> <p>To better document and follow up on the IV-E Adoption Assistance monitoring findings a corrective action plan form and a payment adjustment referral form have been developed. These forms have been added to the monitoring plan effective January 2009. The monitoring plan has also been revised to provide guidance on the selection of cases and oversampling of cases to mitigate variances in cases tested and those not tested but reported in final monitoring results. Further, the manager of the monitoring team now maintains a log of all sample selections for all programs. These changes will be reviewed and refined as needed.</p> <p><i>Anticipated Completion Date:</i> March 31, 2009.</p>
08-SA-109	Health and Human Services  Robin Register (919) 334-1032	<p><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p>Security reports are being modified to include county users. County Security Officers will be required to review these reports, which will be available in NCXPTR, to verify user access is appropriate. This requirement will be documented in the next issuance of the Security Manual and the County Self Assessment. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><i>Anticipated Completion Date:</i> December 31, 2009.</p> <p>The Division will begin working with Departmental and County Security Officers to ensure that all State and County users have appropriate documentation on file regarding access rights and level of access,</p>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>according to policy set forth in the Division's Information Security Manual. Due to the large number of users for whom documentation will be obtained and processed and the administrative burden of this task on current staff, the Division anticipates completion of this task will require a phased approach over the next two State Fiscal Years.</p> <p><i>Anticipated Completion Date:</i> August 31, 2010</p>
08-SA-110	Health and Human Services  Charisse Johnson (919) 334-1133	<p><u>Deficiencies in the Social Services Block Grant Monitoring Procedures</u></p> <p>To enhance the SSBG monitoring procedures, Child Welfare monitors now have inquiry access to the state licensing system (FCFLS), the payment system (CPPS), and services (SIS). The inquiry access to the systems will allow monitors to verify the source of payment and verify the licensure status to determine eligibility. The SSBG tool is under review for revisions and training is scheduled for March 2009. Follow up procedures now include a payment adjustment referral form and corrective action plan form that have been added to the plan, for the Local Business Liaison's and the Children Program Representatives to complete with the county according to the monitoring plan.</p> <p><i>Anticipated Completion Date:</i> May 2009.</p>
08-SA-111	Health and Human Services  Cinnamon Narron (919) 855-4000	<p><u>Deficiencies in County Eligibility Determination Process - State Children's Insurance Program</u></p> <p>The findings have been referred to the Medicaid Program Representatives for the five counties in question to verify that corrective action is taken on the questioned cases. The importance of documentation and verification will continue to be addressed in training. The Division of Medical Assistance is currently involved in a county partnership group to study more effective ways of partnering and monitoring of counties which will also include training topics.</p> <p><i>Anticipated Completion Date:</i> June 30, 2009</p>
08-SA-112	Health and Human Services  Jonnette Earnhardt (919) 855-4002	<p><u>Inadequate Control Over User Access to the Eligibility Computer System</u></p> <p>The Divisions of Information Resource Management, Social Services, and Medical Assistance staff are in the process of working with members of county administration offices to ensure that individuals with need to access the Eligibility Information System (EIS) are properly documented and access is requested through Customer Service.</p> <p>County Security Officers will be responsible for securing and maintaining the authorization forms and for reviewing the list of users to certify whether access is still needed and that the authorizations are on file. EIS security</p>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>review reports, which include county users, are available to the county Security Officers in NCXPTR for the fulfillment of a County Self Assessment program, in which counties will conduct reviews of necessary employees with access to EIS. The county and the Department reviews of appropriate authorization for access and access levels will be conducted in accordance with Statewide Information Security Manual and DHHS policies effective December 12, 2006 and July 1, 2007. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><i>Anticipated Completion Date:</i> Review of deficiencies and implementation of periodic reviews will be completed by December 31, 2009. Ensuring that all required authorizations are on file will be completed by August 31, 2010.</p>
08-SA-113	State Health Plan for Teachers and State Employees  Mona M. Moon (919) 881-2300	<p><u>Incorrect Health Insurance Claims Paid</u></p> <p>Despite the number of claims processing errors, the Plan's Claims Processing Contractor (CPC) did not exceed the maximum error rate allowed by the Plan. However, the Plan recognizes the need to minimize the number of errors and continues to work with the CPC to ensure claims are processed accurately. The CPC has taken appropriate action to correct the errors identified in the audit, which are attributed to human error. Specifically, the CPC has alerted the appropriate departmental personnel and revised its processing procedures to address the audit findings.</p> <p><i>Anticipated Completion Date:</i> Ongoing</p>
08-SA-114	Health and Human Services  Lee Chavez (919) 855-4226	<p><u>Failure to Terminate User Access for the Medicaid Management Information System and Department Network</u></p> <p>DMA will review the current process for identifying when there are changes to employee status for which user access rights need to be discontinued or changed. The review is meant to identify improvement areas for which there can be an audit trail of actions needed and actions taken.</p> <p>DMA will also request user grantor generated lists of all DMA employees for each system and/or tool for which access rights are granted. The list will be used to validate employee access against the process for which access rights are granted or terminated. All affected employees will be further validated for their employment status and, if access rights require termination, the termination action will be taken. User access accounts with no activity within a pre-determined range of time will also be investigated for termination based on the use level of the account. Full reviews will be conducted quarterly.</p> <p><i>Anticipated Completion Date:</i> June 30, 2009</p>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-115	Health and Human Services Clarence Ervin (919) 647-8027	<p><u>Deficiencies in Medicaid Provider Billing and Payment System</u></p> <p>The 38 of the 270 Medicaid claims sampled by the Auditors and identified as erroneous or insufficiently documented payments will be corrected. Recoupment/repayments and educational letters will be sent to the affected providers. The Division will continue to further educate providers on appropriate coding and documentation requirements to achieve more correct claims billing.</p> <p><i>Anticipated Completion Date:</i> December 31, 2009</p>
08-SA-116	Health and Human Services Judy Gay (919) 733-0169	<p><u>Deficiencies in Cash Management Procedures for the Medicaid Program</u></p> <p>The Department will continue to monitor federal cash balances as closely as we can. We are also considering approaching the fiscal intermediary to explore changing the check write dates in order to be able to draw funds based on actual expenditures rather than estimates.</p> <p><i>Anticipated Completion Date:</i> December 31, 2009</p>
08-SA-117	Health and Human Services Angela Floyd (919) 855-4023	<p><u>Deficiencies In County Eligibility Determination Process - Medicaid Program</u></p> <p>The findings have been referred to the Medicaid Program Representatives for the five counties in question to verify that corrective action is taken on the questioned cases. The importance of documentation and verification will continue to be addressed in training. DMA is currently involved in a county partnership group to study more effective ways of partnering and monitoring of counties which will also include training topics.</p> <p><i>Anticipated Completion Date:</i> June 30, 2009</p>
08-SA-118	Health and Human Services Angela Floyd (919) 855-4023	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>The individual findings have been referred to the Medicaid Program Representatives for those counties for follow up, corrective action and training as needed in the counties audited. To date, the Medicaid Eligibility Unit has received findings for five counties. When the audit is forwarded by the Local Government Commission, the findings will be assigned to the Medicaid Program Representative for follow-up. Verification and documentation is addressed in all training provided by the Medicaid Program Representatives and will continue to be stressed statewide. As part of the Department's standard management decision process, each finding will be evaluated and the Counties' corrective action plans will be reviewed and approved.</p> <p><i>Anticipated Completion Date:</i> June 30, 2009</p>



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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-119	Health and Human Services  Jonnette Earnhardt (919) 855-4002	<p><u>Inadequate Control Over User Access to the Eligibility Computer System</u></p> <p>The Divisions of Information Resource Management, Social Services, and Medical Assistance staff are in the process of working with members of county administration offices to ensure that individuals with need to access the Eligibility Information System (EIS) are properly documented and access is requested through Customer Service.</p> <p>County Security Officers will be responsible for securing and maintaining the authorization forms and for reviewing the list of users to certify whether access is still needed and that the authorizations are on file. EIS security review reports, which include county users, are available to the county Security Officers in NCXPTR for the fulfillment of a County Self Assessment program, in which counties will conduct reviews of necessary employees with access to EIS. The county and the Department reviews of appropriate authorization for access and access levels will be conducted in accordance with Statewide Information Security Manual and DHHS policies effective December 12, 2006 and July 1, 2007. Deficiencies in authorization documentation identified by the auditor will be reviewed and appropriate documentation will be secured.</p> <p><i>Anticipated Completion Date:</i> Review of deficiencies and implementation of periodic reviews will be completed by December 31, 2009. Ensuring that all required authorizations are on file will be completed by August 31, 2010.</p>
08-SA-120	Health and Human Services  Pat Jeter (919) 855-4145	<p><u>Deficiencies in the Medicaid Program Procurement Processes</u></p> <p>The Department is willing to participate in a work group with the Department of Administration in formulating a standard request for proposal that will become the basis for state-wide temporary staffing contracts and will implement the process based on state wide guidance being provided.</p> <p>The Department has identified that the Office of Medicaid Management Information Systems (OMMIS) does have a contract with the law firm in question which is in compliance with the contractual requirements.</p> <p>The Division of Medical Assistance will be implementing new procedures to ensure the appropriate funding is in place. Also, we will be changing the process by which the contracts are entered into the North Carolina Accounting System (NCAS) to ensure the required documentation is placed appropriately in files.</p> <p><i>Anticipated Completion Date:</i> The new procedures for funding contracts and entering data into NCAS will be corrected by June 30, 2009. The temporary service contract process changes will depend on when the Department of Administration addresses this statewide issue.</p>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-121	Health and Human Services Angela Floyd (919) 855-4023	<p><u>Deficiencies In Controls Over the Provider Eligibility Enrollment Process</u></p> <p>DHHS awarded a contract to Computer Sciences Corporation (CSC) to develop and implement a Replacement Medicaid Management Information System (MMIS) in support of healthcare administration for multiple DHHS agencies. Early implementation of Provider Enrollment, Verification and Credentialing (EVC) and related activities will be assumed by CSC in late April 2009. The EVC process requires that the fiscal agent perform imaging of all provider documents, contracts, agreements and attachments retrievable by State and fiscal agent staff. The fiscal agent will verify and credential all existing providers within the first year and thereafter complete re-credentialing procedures every three (3) years on all providers whose data indicates expiration of any license, accreditation, certification, or other authorizing agencies. At the direction of the State, the fiscal agent will implement suspension or termination action for providers whose licenses have been revoked or suspended by State licensing or accrediting bodies.</p> <p><i>Anticipated Completion Date:</i> 2010</p>
08-SA-122	Health and Human Services Jim Flowers (919) 641-8086	<p><u>Long-Term Care Facility Audits Not Completed Timely</u></p> <p>The two audits were completed during the first quarter of SFY 2009.</p> <p>The State Plan requires that these provider audits be completed by specified calendar dates. The Division makes every effort to complete all of the audits by the required dates while working with the providers to ensure the most accurate settlement data when issuing final settlement letters. The Division will continue to comply with the completion date requirement. Should the Division determine that settlement data is flawed such that the settlement data be unusable to affect an accurate settlement, the Division will correct the settlement data and complete the audits. In some instances, this may mean that the audits will not be completed within the required time frame. If this occurs in the future the Division will modify the State Plan to ensure compliance.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed during the first quarter of SFY 2009.</p>
08-SA-123	Health and Human Services Rhonda Moyer (919) 855-3651	<p><u>Deficiencies in the Eligibility Determination Process – HIV Care Formula Grants</u></p> <p>Management meetings will be convened to determine whether there is a need to develop more effective and appropriate administrative procedures and internal controls for all Purchase of Medical Care Services programs, including AIDS Drug Assistance.</p> <p><i>Anticipated Completion Date:</i> June 2009</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-124	Health and Human Services  John Peebles (919) 715-6737	<p><u>Noncompliance With Maintenance of Effort Requirement for the HIV Care Formula Grants Program</u></p> <p>The Department has compensating controls in place to track maintenance of effort by both state and federal fiscal years to identify possible shortfalls. Our accounting records indicate that \$3.6 million less was spent during FFY 2007 than was spent during FFY 2006. However, the Department requested and was given written authorization from HRSA allowing the Department to use liquidations of FFY 2007 obligations paid during the first quarter of FFY 2008 to cover the shortfall.</p> <p><i>Anticipated Completion Date:</i> The Department is currently in compliance with MOE requirements and did, in fact, meet MOE for FFY 2007.</p>
08-SA-125	Health and Human Services  Scarlette Edwards (919) 855-3718	<p><u>Deficiencies in the Calculation of the Match Requirement for the HIV Care Formula Grants Program</u></p> <p>The Department will meet to determine the most efficient method to record and report match.</p> <p><i>Anticipated Completion Date:</i> June 30, 2009</p>
08-SA-126	Health and Human Services  Scarlette Edwards (919) 855-3718	<p><u>Noncompliance With Period of Availability Requirements for the HIV Care Formula Grants Program</u></p> <p>The Department modified its reporting procedures and now operates under a 90 day liquidation period effective with the FFY 2007 grant which began April 1, 2007.</p> <p><i>Anticipated Completion Date:</i> Corrective action was implemented effective April 1, 2007.</p>
08-SA-127	Health and Human Services  John Peebles (919) 715-6737	<p><u>Deficiencies in the HIV Care Formula Grants Program Procurement Processes</u></p> <p>The Department will initiate corrective actions to ensure that temporary employees are not employed more than twelve consecutive months.</p> <p><i>Anticipated Completion Date:</i> June 2009</p>
08-SA-128	Health and Human Services  Bill Scott (919) 733-7013	<p><u>Noncompliance With Earmarking Requirements for the Block Grants for Prevention and Treatment of Substance Abuse Program</u></p> <p>The following corrective measures have been implemented to correct the deficiencies noted:</p> <ul style="list-style-type: none"> <li>• The Department's procedures for the earmarking of not less than 20% of the statewide Substance Abuse Prevention and Treatment Block</li> </ul>

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For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
		<p>Grant (SAPTBG) funds will be modified to clearly distinguish activities and/or expenditures provided for prevention and substance abuse services. The contracts for each provider of service will reflect the type of services to be delivered within the State fiscal year.</p> <ul style="list-style-type: none"> <li>• Mechanisms will be developed to strengthen and ensure that all assigned SAPTBG prevention funding to each Local Management Entity, prevention provider, or Department contracted prevention recipient is being fully monitored to meet the mandatory SAPTBG prevention set-aside requirements within the fiscal year or contract period. Necessary adjustments in funding allocations or in Department contracted recipient funding amounts will be conducted within the Department.</li> </ul> <p><i>Anticipated Completion Date:</i> June 30, 2009</p>
08-SA-129	Health and Human Services  Bill Scott (919) 733-7013	<p><u>Monitoring Procedures Need to Be Improved for the Block Grants for Prevention and Treatment of Substance Abuse Program</u></p> <p>The following corrective measures have been implemented to correct the deficiencies noted:</p> <ul style="list-style-type: none"> <li>• All monitoring will be based on current year grant activities and expenditures.</li> <li>• The monitoring tools used in the annual system review have been expanded to address Substance Abuse Prevention and Treatment Block Grant (SAPTBG) compliance requirements consistent with the compliance supplement.</li> <li>• Programmatic and fiscal monitoring of SAPTBG requirements will be conducted by Department staff members.</li> <li>• Documentation of monitoring activities will be centralized by the Department within the monitoring tool database.</li> <li>• Monitoring will consist of desk reviews and on-site visits. On-site visits will be made to selected Local Management Entities and non-profit agencies based on the results of desk review and risk assessment data.</li> <li>• During the year, selected non-profit agencies will be requested to submit supporting documentation of expenditures reported on the financial status reports. Expenditures reported on financial status reports will be examined during on-site visits.</li> </ul> <p><i>Anticipated Completion Date:</i> June 30, 2009</p>

**CORRECTIVE ACTION PLAN**

For the Fiscal Year Ended June 30, 2008

<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-130	Health and Human Services Bill Scott (919) 733-7013	<p><u>Monitoring Procedures Failed to Document Compliance with Independent Peer Review Requirement</u></p> <p>The following corrective measures will be implemented to correct the deficiencies noted. An enhanced Independent Peer Review Plan will be developed to determine the number and types of representative substance abuse treatment entities to be selected for review. Using the Integrated Payment and Reporting System, a service provider report is being developed to assist the Division in determining the eligible provider agencies within the state fiscal year billing for services. This will determine the treatment programs from which a required 5% representative sample will be constructed.</p> <p><i>Anticipated Completion Date:</i> September 30, 2009</p>
08-SA-131	Crime Control and Public Safety H. Douglas Hoell, Jr. (919) 733-3825	<p><u>Subrecipient Monitoring Procedures Not Sufficient</u></p> <p>The Department agrees with this finding. Procedures have been revised to require grants managers to document on each cost report their review of state and federal debarment lists to confirm the eligibility of vendors submitted by sub-grantees.</p> <p><i>Anticipated Completion Date:</i> Completed.</p>
08-SA-132	Crime Control and Public Safety H. Douglas Hoell, Jr. (919) 733-3825	<p><u>Inadequate Access and Program Change Controls for the Public Assistance Management System</u></p> <p>See 08-SA-29 for Corrective Action Plan.</p>
08-SA-133	Crime Control and Public Safety H. Douglas Hoell, Jr. (919) 733-3825	<p><u>Inadequate Controls to Ensure Compliance With the Suspension and Debarment Requirement</u></p> <p>The Department agrees with this finding. Procedures have been developed to require each sub-grantee to certify their compliance with suspension and debarment requirements on a standard form that will be maintained in each applicant's folder. Additionally, grants managers will be required to document their review of sub-grantee certifications on each reimbursement approval form to certify that they are monitored and current.</p> <p><i>Anticipated Completion Date:</i> March 31st, 2009</p>
08-SA-134	Crime Control and Public Safety H. Douglas Hoell, Jr. (919) 733-3825	<p><u>Subrecipient Monitoring Procedures Not Sufficient</u></p> <p>See 08-SA-131 for Corrective Action Plan.</p>

**CORRECTIVE ACTION PLAN**For the Fiscal Year Ended June 30, 2008

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<b>Finding Number</b>	<b>Department/ Contact Person/ Phone Number</b>	<b>Corrective Action Planned</b>
08-SA-135	Crime Control and Public Safety  H. Douglas Hoell, Jr. (919) 733-3825	<u>Homeland Security Funds Were Not Obligated Within 60 Days</u>  The Department agrees with this finding. We have modified the Homeland Security Grant Program Grant (HSGP) processes and procedures to ensure compliance by executing sub-awards within the federally mandated timeline.  <i>Anticipated Completion Date:</i> Completed.

## **ORDERING INFORMATION**

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Audit reports issued by the Office of the State Auditor can be obtained from the web site at [www.ncauditor.net](http://www.ncauditor.net). Also, parties may register on the web site to receive automatic email notification whenever reports of interest are issued. Otherwise, copies of audit reports may be obtained by contacting the:

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