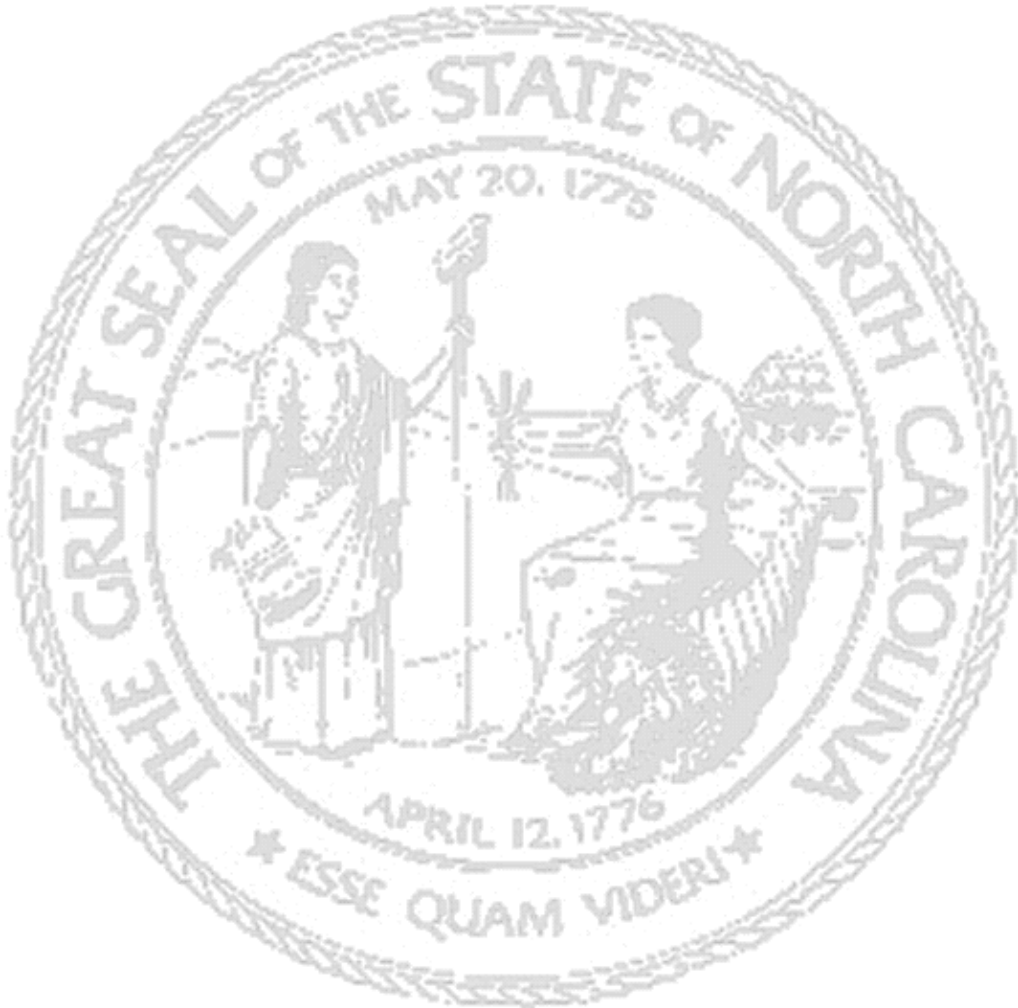


Single Audit Report

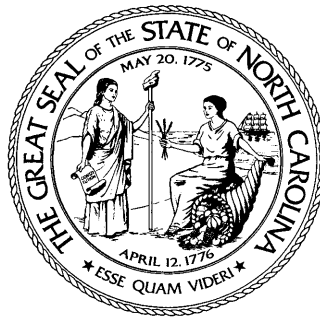
For the Year Ended June 30, 2009



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

State of North Carolina

STATE OF NORTH CAROLINA



SINGLE AUDIT REPORT

2 0 0 9

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

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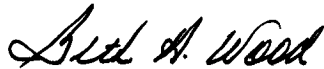
North Carolina Office of the State Auditor

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
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March 29, 2010

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, 2009. 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 \$19.8 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, 2009 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,

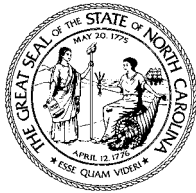
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Beth A. Wood, CPA
State Auditor

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AUDITOR'S SECTION

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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, 2009 (not presented herein), which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 8, 2009. 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 changed its method of accounting for inventories and implemented Governmental Accounting Standards Board Statement No. 49 - *Accounting and Financial Reporting for Pollution Remediation Obligations* and Statement No. 52 - *Land and Other Real Estate Held as Investments by Endowments*, during the year ended June 30, 2009.

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 Supplemental Retirement Income Plan of North Carolina, as described in our report on the State of North Carolina's financial statements. This report does not include 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. The financial statements of the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare and the Supplemental Retirement Income Plan of North Carolina 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. We consider the deficiencies described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs, to be significant deficiencies in internal control over financial reporting.

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, of the significant deficiencies described above, we consider item 09-FS-4 of Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs, to be a material weakness.

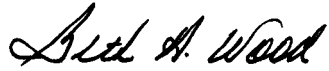
Compliance and Other Matters

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, 2009

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Beth A. Wood, CPA
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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, 2009. 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.

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 \$3.73 billion and \$164 million, respectively, in federal awards that are not included in the Schedule of Expenditures of Federal Awards during the year ended June 30, 2009. 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
09-SA-11	Special Tests and Provisions	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
09-SA-15	Subrecipient Monitoring	16.738	Edward Byrne Memorial Justice Assistance Grant Program
09-SA-23	Reporting	17.225	Unemployment Insurance
09-SA-24	Reporting	17.225	Unemployment Insurance
09-SA-33	Special Tests and Provisions	20.205	Highway Planning and Construction
09-SA-36	Subrecipient Monitoring	66.458	Capitalization Grants for Clean Water State Revolving Funds
09-SA-37	Subrecipient Monitoring	66.468	Capitalization Grants for Drinking Water State Revolving Funds
09-SA-46	Subrecipient Monitoring	84.010	Title I Grants to Local Educational Agencies
09-SA-47	Subrecipient Monitoring	84.027	Special Education – Grants to States
09-SA-48	Subrecipient Monitoring	84.027	Special Education – Grants to States
09-SA-55	Cash Management	84.032	Federal Family Education Loans
09-SA-71	Subrecipient Monitoring	84.048	Career and Technical Education - Basic Grants to States
09-SA-72	Subrecipient Monitoring	84.048	Career and Technical Education - Basic Grants to States
09-SA-84	Subrecipient Monitoring	84.173	Special Education – Preschool Grants
09-SA-85	Subrecipient Monitoring	84.173	Special Education – Preschool Grants
09-SA-101	Subrecipient Monitoring	84.389	ARRA - Title I Grants to Local Educational Agencies, Recovery Act
09-SA-102	Subrecipient Monitoring	84.389	ARRA - Title I Grants to Local Educational Agencies, Recovery Act
09-SA-103	Subrecipient Monitoring	84.391	ARRA - Special Education Grants to States, Recovery Act
09-SA-104	Subrecipient Monitoring	84.391	ARRA - Special Education Grants to States, Recovery Act
09-SA-105	Subrecipient Monitoring	84.391	ARRA - Special Education Grants to States, Recovery Act
09-SA-106	Subrecipient Monitoring	84.392	ARRA - Special Education - Preschool Grants, Recovery Act
09-SA-107	Subrecipient Monitoring	84.392	ARRA - Special Education - Preschool Grants, Recovery Act
09-SA-108	Subrecipient Monitoring	84.392	ARRA - Special Education - Preschool Grants, Recovery Act

Finding Number	Type of Compliance Requirement	CFDA	Major Federal Program
09-SA-125	Special Tests and Provisions	93.563	Child Support Enforcement
09-SA-126	Special Tests and Provisions	93.563	Child Support Enforcement
09-SA-132	Matching, Level of Effort, Earmarking	93.569	Community Services Block Grant
09-SA-142	Special Tests and Provisions	93.658	Foster Care – Title IV-E
09-SA-144	Special Tests and Provisions	93.659	Adoption Assistance
09-SA-155	Cash Management	93.778	Medical Assistance Program
09-SA-165	Equipment and Real Property Management	97.004	State Domestic Preparedness Equipment Support Program
09-SA-166	Equipment and Real Property Management	97.067	Homeland Security Grant Program
09-SA-168	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, 2009. 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 09-SA-3, 09-SA-4, 09-SA-13, 09-SA-21, 09-SA-34, 09-SA-42, 09-SA-43, 09-SA-49, 09-SA-58, 09-SA-59, 09-SA-61, 09-SA-79, 09-SA-80, 09-SA-82, 09-SA-121, 09-SA-129, 09-SA-140, 09-SA-141, 09-SA-147, 09-SA-149, 09-SA-150, 09-SA-156, 09-SA-161, and 09-SA-163.

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 all deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, except finding numbers 09-SA-3, 09-SA-121, 09-SA-129, 09-SA-141, 09-SA-147, 09-SA-149, 09-SA-150, and 09-SA-156, to be significant deficiencies.

A material weakness 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. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider items 09-SA-11, 09-SA-15, 09-SA-18, 09-SA-23, 09-SA-24, 09-SA-28, 09-SA-31, 09-SA-33, 09-SA-34, 09-SA-36, 09-SA-37, 09-SA-46, 09-SA-47, 09-SA-48, 09-SA-55, 09-SA-71, 09-SA-72, 09-SA-84, 09-SA-85, 09-SA-101, 09-SA-102, 09-SA-103, 09-SA-104, 09-SA-105, 09-SA-106, 09-SA-107, 09-SA-108, 09-SA-125, 09-SA-126, 09-SA-132, 09-SA-142, 09-SA-144, 09-SA-155, 09-SA-165, 09-SA-166, and 09-SA-168 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, 2009, which collectively comprise the State's basic financial statements (not presented herein) and have issued our report thereon dated December 8, 2009. Our report was modified to include a reference to other auditors.

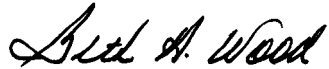
As discussed in Note 22 to the financial statements, the State of North Carolina changed its method of accounting for inventories and implemented Governmental Accounting Standards Board Statement No. 49 - *Accounting and Financial Reporting for Pollution Remediation Obligations* and Statement No. 52 - *Land and Other Real Estate Held as Investments by Endowments*, during the year ended June 30, 2009.

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 Supplemental Retirement Income Plan of North Carolina, 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 and the Supplemental Retirement Income Plan of North Carolina 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 responses to the findings identified in our audit are described in 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.



Beth A. Wood, CPA
State Auditor

March 17, 2010 (except as related to the
Report on the Schedule of Expenditures of Federal Awards,
as to which the date is December 8, 2009)

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended June 30, 2009

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS**I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2009

Financial Statements

- | | |
|--|-------------|
| – Type of auditor's report issued? | Unqualified |
| – Internal control over financial reporting: | |
| • Material weaknesses identified? | Yes |
| • 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 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, Edward Byrne Memorial Justice Assistance Grant Program, Unemployment Insurance, Highway Planning and Construction, Capitalization Grants for Clean Water State Revolving Funds, Capitalization Grants for Drinking Water State Revolving Funds, Title I Grants to Local Educational Agencies, Special Education – Grants to States, Federal Family Education Loans, Career and Technical Education – Basic Grants to States, Special Education – Preschool Grants, ARRA – Title I Grants to Local Educational Agencies, Recovery Act, ARRA – Special Education Grants to States, Recovery Act, ARRA – Special Education – Preschool Grants, Recovery Act, Child Support Enforcement, Community Services Block Grant, Foster |

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

For the Fiscal Year Ended June 30, 2009

Care – Title IV-E, Adoption Assistance, Medical Assistance Program, State Domestic Preparedness Equipment Support Program, 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

- Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
AGEC	Aging Cluster
CCDF	CCDF Cluster
CDBG	CDBG – State-Administered Small Cities Program Cluster
CSBG	CSBG Cluster
EFAC	Emergency Food Assistance Cluster
EMPS	Employment Service Cluster
HPCC	Highway Planning and Construction Cluster
HLSC	Homeland Security Cluster
MEDC	Medicaid Cluster
SPED	Special Education Cluster (IDEA)
SFSF	State Fiscal Stabilization Fund Cluster
SFAC	Student Financial Assistance Cluster
SNAP	Supplemental Nutrition Assistance Program (SNAP) Cluster
TANF	TANF Cluster
TIPA	Title I, Part A Cluster
VRHC	Vocational Rehabilitation Cluster
WIAC	WIA Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
16.738	Edward Byrne Memorial Justice Assistance Grant Program
17.225	Unemployment Insurance
20.509	Formula Grants for Other Than Urbanized Areas
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds

SCHEDULE OF FINDINGS AND QUESTIONED COSTS**I. Summary of Auditor's Results**For the Fiscal Year Ended June 30, 2009

CFDA Number	Name of Federal Program or Cluster (continued)
84.048	Career and Technical Education – Basic Grants to States
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program
93.917	HIV Care Formula Grants
93.959	Block Grants for Prevention and Treatment of Substance Abuse
– Dollar threshold used to distinguish between type A and type B programs?	\$ 30,000,000
– Auditee qualified as low-risk auditee?	No

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2009

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, 2009

Type of Finding		Findings and Recommendations
09-FS-1	Prior Year Finding	<p><u>Deficiencies in Financial Reporting</u></p> <p>The Department incorrectly calculated the estimate of Medicaid claims payable, resulting in an understatement of the liability by \$22.7 million. There was a corresponding \$16.9 million understatement of the receivable from the federal government for its share of the liability.</p> <p>The error occurred because the Department failed to appropriately update supporting documents used to calculate and record the Medicaid claims payable estimate. The Department is responsible for the fair presentation of its financial statements; therefore, it is essential that effective internal control over financial reporting be established to provide reasonable assurance regarding the reliability of financial reporting.</p> <p>A similar finding has been reported for three consecutive years.</p> <p><i>Recommendation:</i> The Department should continue to enhance internal control over the year-end financial reporting process to ensure that financial statements are free of material misstatements.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The error occurred when a programmer failed to update formulas to include the new year's information. Additional controls have been added to ensure amounts derived by the claims payment system are accurate. Specifically, a Budget Officer and a Business Officer will review and verify formulas are current prior to being added to the table used to calculate the accrual for the Medicaid claims. The Chief Business Operations Officer will provide a final review of the calculation before the data is forwarded to the Office of the Controller for inclusion in the Department's Comprehensive Annual Financial Reports. The additional controls are intended to render the financial statements free of material misstatements related to Medicaid claims.</p>
09-FS-2	Significant Deficiency	<p><u>Disbursing Account Not Reconciled Timely</u></p> <p>The Department did not complete monthly reconciliations for the Division of Social Services' disbursing account in a timely manner. As a result, there was an increased risk of an accounting error or misappropriation.</p> <p>During our audit, we obtained the reconciliations of the disbursing account for the period May 2008 – June 2009. Our review identified:</p> <ul style="list-style-type: none"> there was no evidence of timely review for any of the 14 reconciliations examined. there were unreconciled differences for 13 of the 14 reconciliations, indicating that outstanding items were not identified, researched, and corrected in a timely manner.
	Significant Noncompliance	

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

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
	<ul style="list-style-type: none">the bank reconciliation log had not been updated for any of the 14 reconciliations. <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, departmental policies require the reconciliation of the Department's accounts with an explanation of any identified variances.</p> <p><i>Recommendation:</i> The Department should establish procedures to ensure that departmental 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> The Department agrees that departmental disbursing accounts should be properly reconciled each month. DHHS Controller's Office procedure number GA058 requires that the disbursing accounts be reconciled by the fifteenth day of each month and reviewed by management. Staff did not fully reconcile accounts and research unreconciled differences. This function will be handled by a new employee in the future. The Department will meet with staff to reinforce that all procedures should be followed, including identifying, researching, and correcting reconciling items.</p> <p>The Department will also reinforce to management that they should always review and approve reconciliations in order to ensure that they are being done correctly and timely.</p> <p>The Department will assign additional staff to the task of bringing the bank reconciliations current. Also, additional levels of management will review the reconciliations. Reconciling items will be identified, researched, and corrected in a timely manner. The bank reconciliation log will be updated and maintained on a current basis.</p>

DEPARTMENT OF STATE TREASURER

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
09-FS-3 Significant Noncompliance	<p data-bbox="535 447 1109 478"><u>Noncompliance With Statutory Investment Limits</u></p> <p data-bbox="535 510 1469 695">The Department of State Treasurer did not comply with the statutory requirement limiting the North Carolina retirement systems' holdings in alternative investments to five percent of the systems' invested assets. The limit, established by <i>North Carolina General Statute</i> 147-69.2(b)(9), was first exceeded in September 2008. As of June 30, 2009, the retirement systems' alternative investments holdings were 5.43 percent of all invested assets.</p> <p data-bbox="535 726 1469 1031">The Department exceeded the statutory limit after a significant decline in the world's financial market impacted the values of other investments held by the North Carolina retirement systems more than the value of the alternative investments. The market value of equity-based securities held by the systems decreased 22 percent between June 30, 2008 and June 30, 2009, while the market values of alternative investments remained relatively steady. Also, the Department had to invest additional cash in certain alternative investment holdings in order to meet contractual obligations. As a result, alternative investments became a greater percentage of the retirement systems' total invested assets.</p> <p data-bbox="535 1062 1469 1157"><i>Recommendation:</i> The Department should enhance its monitoring of the retirement systems' holdings to more proactively respond to changing market conditions and ensure compliance with investment limits set by law.</p> <p data-bbox="535 1188 1469 1608"><i>Agency Response:</i> The audit finding states that "[t]he Department of State Treasurer did not comply with the statutory requirement limiting the North Carolina retirement systems' holdings in alternative investments to five percent of the systems' invested assets." We first note that new investment allocations have reduced Alternative allocations below the statutory limit. Specifically, the 2009 legislative session (Session Law 2009-98) authorized two new allocations to Credit and Inflation initiatives. These new allocations were effective on January 1, 2010. Following an internal and external review of the existing portfolios, certain Alternatives portfolios were reclassified into the two new allocations. As a result, the December 31, 2009 Alternative allocation of 5.79% was reduced to 4.59% on January 1, 2010. In addition, we note that compliance with the statutory limitations is based on a number of external and complicated factors, including the unprecedented credit crisis of 2008-2009. We discuss these factors in more detail below.</p> <p data-bbox="535 1640 776 1671"><i>a. Background</i></p> <p data-bbox="535 1703 1469 1766">The Alternative strategy consists of Private Equity and Hedge Funds. The allocation is based on three elements in the following equation:</p> $\frac{(\text{Private Equity market value}) + (\text{Hedge Fund market value})}{(\text{Pension Plan market value})}$

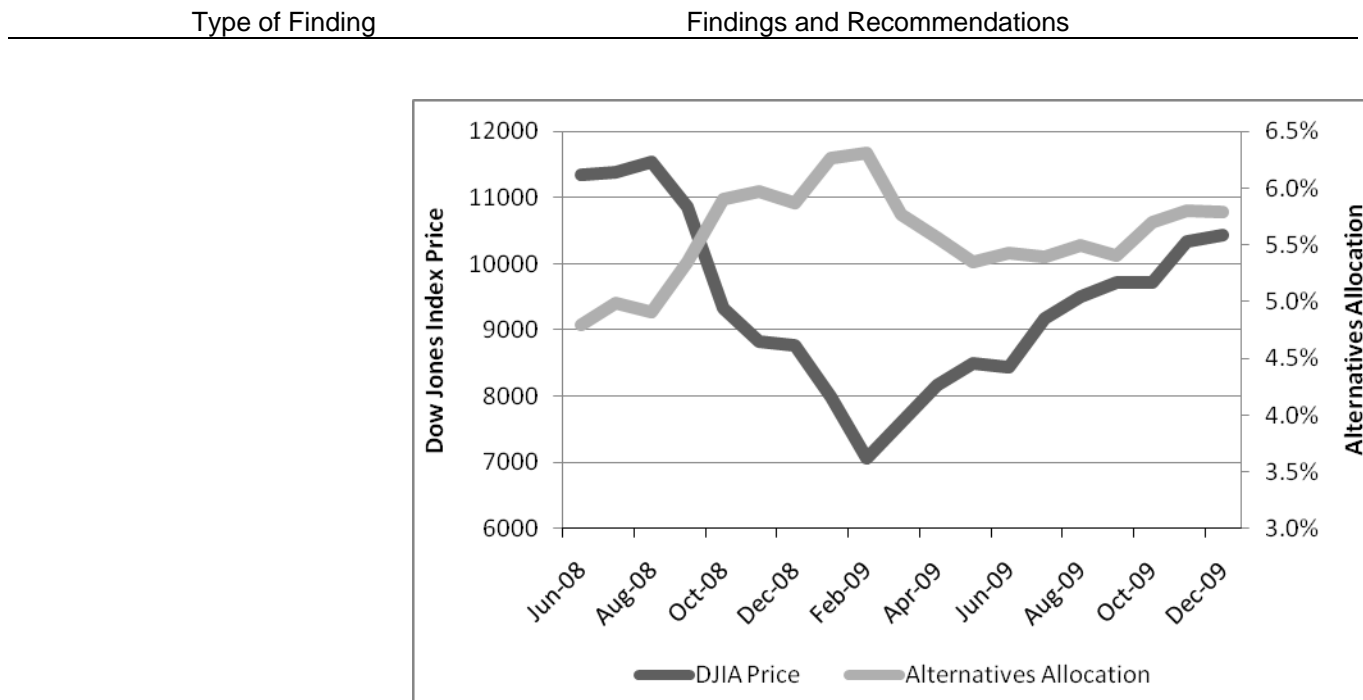
DEPARTMENT OF STATE TREASURER (continued)**II. Financial Statement Findings**

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
	<p>The numerator represents Hedge Fund and Private Equity market value. In general, Hedge Fund commitments are fully invested over a short period of time. Once invested, fluctuations in pricing of underlying assets, which are generally liquid, will dictate the Hedge Fund market value. Private Equity commitments are more complex. Capital is committed to a fund manager, who will then “call” capital over the life of the fund, which is generally a ten year period. Private Equity investments are generally illiquid, with a market value applied to the investment on a quarterly basis by the fund manager. As Private Equity investments are realized or sold, the proceeds are distributed to the investors. This series of cash flows (calls and distributions), combined with changes in investment valuations, dictate Private Equity market value. The timing of such cash flows is difficult to predict.</p> <p>The denominator represents the Pension Plan market value and is the sum of the market values of all of the asset classes. The vast majority of these assets are comprised of Public Equity and Fixed Income, which are both liquid securities.</p> <p><i>b. Market Events and Credit Crisis of 2008-2009</i></p> <p>We agree with the finding that “[t]he Department exceeded the statutory limits after a significant decline in the financial market impacted the values of other investments held by the North Carolina retirement systems more than the value of the alternative investments.” Specifically, the market value of the Pension Fund declined 17% between June 30, 2008 and June 30, 2009. However, the Alternative market value declined at a smaller magnitude, down 5.6%. To further illustrate the impact of the financial event on the Alternative allocation, we have provided a chart which illustrates the allocation percentage from June 2008 to December 2009 and the corresponding change in the Dow Jones Index. This chart shows the allocation surpassing the 5% limitation beginning in the fall of 2008:</p>

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

For the Fiscal Year Ended June 30, 2009



It is also important to note that the rate of decline of the numerator (Private Equity + Hedge Fund market value) was less than that of the denominator (Pension Plan), resulting in a greater allocation to Alternative assets. There were two contributing factors for this:

i. New Accounting Measures

Due to the Financial Accounting Standards Board (FASB) adoption of Statement No. 157, Private Equity market values declined less than Public Equity market values. FASB, the organization which establishes standards of financial accounting, adopted the so-called Fair Value Measurements rule that requires all investments be marked to market with publicly traded comparables and it was implemented for reporting purposes before the year ended in 2008. In general, because Private Equity assets are illiquid, they had historically been carried at a discount to their publicly traded comparables or held at the cost of the investment until a change in valuation was warranted. These changes included events such as contract awards, asset sales, and acquisitions. Therefore, as investments were marked to market and the public markets declined, the drop of Private Equity market values was less than the Public Equity assets. We would note that the market value of Public Equities declined 22% from June 30, 2008 to June 30, 2009, and that this asset class is most comparable to Private Equity in terms of marking to market.

ii. Contractual Obligations

A fundamental characteristic of the Alternative asset class is the multi-year contractual agreement, which includes terms outlining capital requirements,

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

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
	<p>lock-up periods, and fund duration. These terms also limit investors' ability to respond to rapidly changing market conditions. As a result, additional capital had to be invested in certain Private Equity investments in order to meet contractual obligations. The original commitments to Private Equity funds were made at a time when the allocation was below the 5% limit. However, capital obligations of existing commitments had to be met. Furthermore, while capital calls slowed dramatically as the markets deteriorated, distributions declined even greater to almost non-existent. The total net cash flows for the fiscal year ending June 2009 were negative \$767 million. More capital was called for investment than was distributed from realizations, which increased the fund account balances and therefore the Private Equity market value.</p> <p>The audit finding states that the "[t]he Department should enhance its monitoring of the retirement systems' holdings to more proactively respond to market changing conditions . . ." However, as noted, the terms and conditions of investment management agreements control the Pension Fund's ability to react to the market. Not honoring these contractual obligations would cost the Pension Fund in terms of reputation as an investor and in monetary penalties.</p>
09-FS-4 Material Weakness	<p><u>Deficiencies in Financial Reporting</u></p> <p>The year-end financial information prepared by the Department of State Treasurer contained misstatements that were corrected as a result of our audit. These audit adjustments are indicative of a significant deficiency in internal control over financial reporting. Without these corrections, the disclosures in the State's <i>Comprehensive Annual Financial Report</i> (CAFR) could have been misleading to readers.</p> <p>We identified the following misstatements in the State Treasurer's investment pool financial statements and disclosures that were submitted to the Office of the State Controller for inclusion in the State's CAFR. These occurred because new staff prepared the information and their work was not effectively supervised and reviewed.</p> <ol style="list-style-type: none">The Department overstated cash and understated investment assets by \$1.8 billion because certificates of deposit and repurchase agreements were not presented in accordance with generally accepted accounting principles and/or state accounting policy.The Department's financial statements did not agree to the supporting accounting records. The financial statements contained a \$500 million reporting error that resulted in an understatement of investment income and a related understatement of income distributed to investment pool members. In addition, liabilities of \$164 million were not properly presented in the financial statements. The Department netted liabilities with other assets, and as a result the financial statement assets and liabilities were understated. Generally accepted accounting principles do not allow the netting of assets and liabilities.

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

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
	<ul style="list-style-type: none">c. The value of foreign government bonds was overstated by approximately \$10 billion in the required note disclosure of investment credit ratings. This misstatement occurred because the value of foreign government bonds was presented to the dollar when it was expected to be rounded to thousands.d. The Department misclassified \$72 million between collateralized mortgage obligations, commercial mortgage-backed securities, asset-backed securities, and domestic corporate bonds. As a result, the required disclosure of investments by maturity period and the separate disclosure of investment credit ratings both contained errors in the reported values for these debt securities.e. The value of investments presented in the required note disclosure of debt securities by maturity period contained misclassifications of \$3.2 billion across the various maturity ranges. Accounting standards provide guidance on how to determine the maturity of debt investments with variable rates. The standards allow governments to choose from one of two options. The Department did not consistently apply the assumption they chose across all debt investments with variable rates. As a result, debt securities disclosed as having maturities of less than one year were understated and the various amounts disclosed in the other maturity ranges were overstated.f. The total principal amount of investments as presented in a required note disclosure was understated by \$713 million. The error occurred because the Department disclosed the cost value of investments instead of the principal amount.
	<p>We also identified the following misstatements in other disclosures submitted to the Office of the State Controller for inclusion in the <i>CAFR</i>:</p> <ul style="list-style-type: none">• The value of international equity investments was overstated by approximately \$3.9 billion in the Escheat Investment Account's disclosure of foreign currency risk. The misstatement occurred because the values disclosed in this note were presented to the dollar when it was expected to be rounded to thousands.• The Department did not include disclosures about the following as required by generally accepted accounting principles: \$5.7 billion of outstanding investment commitments, noncompliance with statutory limits, and \$855 million in demand bonds.• The financial information for the Supplemental Retirement Income Plan submitted to the Office of the State Controller required numerous adjustments and corrections and did not agree to the amounts in the audited financial statements submitted with the information. Also, due to a delay in receiving final audited information from the auditor of the

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

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
	<p>Deferred Compensation Plan, the information submitted to the Office of the State Controller was not based on, and did not include, the final audited financial statements.</p> <p><i>Recommendation:</i> The Department should place greater emphasis on the year-end financial reporting process and implement effective internal control to ensure the completeness and accuracy of the information submitted to the Office of the State Controller for inclusion the State's <i>CAFR</i>.</p> <p><i>Agency Response:</i> The misstatements on the year-end financial report were due to several factors. First, new and complex investment vehicles required qualitative judgments on the classification for accounting. Second, recently hired staff was unfamiliar with the overall reporting process at that time. Although additional reviews were performed, the underlying errors in data still existed. To remedy the deficiencies in financial reporting, we are pursuing a twofold approach around technology and process.</p> <p><i>a. Technology</i></p> <p>As background, our custodian bank acts as the book of record for all investment accounting. Once the records are final, these are used to key the data to spreadsheets required by the Office of the State Controller (OSC). The manual input of thousands of pieces of data creates risk in the process.</p> <p>In response to item (c), the financial records as audited were in fact accurate. However, once the statements were completed, staff manually entered those numbers into a separate spreadsheet in which the numbers were rounded to thousands, of which one number remained in whole dollars. Based on these findings, we are currently researching new technology to assist with the preparation of the statements and related disclosures. Such new technology will reduce the risk associated with the manual input of information.</p> <p>In the interim, the accounting staff will include total columns as an additional control for review of totals between various schedules.</p> <p><i>b. Process</i></p> <p>Our custodian reports Certificates of Deposits and Repurchase Agreements as Cash Equivalents. In response to item (a), the format of our compilation has been changed to separate all categories of cash, cash equivalents, and investments. These items will no longer be included in the cash equivalents line on our reports.</p> <p>In response to item (b), the Financial Operations Division has implemented an additional review process in our monthly reconciliation to ensure accuracy of accounting numbers.</p> <p>Overall, several process changes have been researched, evaluated, and implemented to address the recommendation of greater internal control. The accounting staff has begun a checklist that will be used annually as part of a</p>

DEPARTMENT OF STATE TREASURER (continued)

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
	<p>review of the overall package that is submitted to OSC. This checklist will include items such as verification of totals between schedules and that the proper valuations (cost, principal, or market value) were used correctly.</p> <p>In addition, the staff members of the Financial Operations Division and Investments Division will establish working agreements that will include a structure for interdivisional communication. These will consist of a reconciliation process, a clarification of roles between the two divisions, and a clarification of the role of all of our vendors.</p>
09-FS-5 Significant Deficiency	<p><u>Ineligible Payments and Overpayments of Retiree Medical Insurance Premiums</u></p> <p>The Department of State Treasurer has not implemented effective internal control to determine eligibility for participation in the Retiree Health Benefit Fund (the Fund) or to ensure the Fund pays the correct rate for retirees' medical insurance premiums. As a result, we estimate that the Department overpaid approximately \$669,000 in medical insurance premiums to the State Health Plan during the 2009 fiscal year.</p> <p>We determined that the Department paid the wrong medical insurance premium rate for approximately 613 members, resulting in an estimated overpayment to the State Health Plan of \$500,000. Retired members of the Fund who are age 65 or over are eligible for Medicare and should have Medicare as their primary insurance. In accordance with <i>North Carolina General Statute</i> 135-44.6(a) and state policy, the Department should pay a lower premium rate for retirees that are covered by Medicare. We performed an analysis of the medical insurance premiums paid from the Fund and determined that the lower premium rate was not always paid for members age 65 and older.</p> <p>We also determined that the Department paid medical insurance premiums on behalf of 57 ineligible recipients, resulting in an estimated overpayment to the State Health Plan of approximately \$169,000. According to <i>North Carolina General Statute</i> 135-45.2(a)(4a), the surviving spouse of a deceased retiree is eligible for noncontributory health coverage if the retiree's death occurred prior to October 1, 1986. All of the errors we noted were due to the Department enrolling surviving spouses of retired employees that deceased after October 1, 1986. These errors occurred because temporary staff members were utilized during the enrollment period and their work was not effectively supervised and reviewed.</p> <p><i>Recommendation:</i> The Department should implement effective internal control to ensure the correct medical insurance premium rates are paid for Medicare eligible retirees and to ensure the State only pays the medical insurance premiums for eligible surviving spouses.</p>

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

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
09-FS-6 Significant Deficiency	<p><i>Agency Response:</i> As retirees become Medicare eligible, the policy from Blue Cross Blue Shield (BCBS) states that no changes are to be made by DST until instructed to do so. It was discovered that BCBS was several months delinquent in advising our office of the changes to Medicare status. As updated information is received from BCBS on retirees, the rates are changed to reflect the Medicare rates with a true effective date. The Department's on-line retirement database (ORBIT) recovers any overpayments that may have occurred.</p>
	<p>A report has been developed to be provided to BCBS on a quarterly basis of the retirees that are 65 or over and appear to be Medicare-eligible. BCBS will use this report to make a final determination and will advise accordingly.</p>
	<p>Also, for the ineligible recipients of medical insurance, we have made the appropriate changes in our system and all funds have been recouped from those recipients. This error occurred due to having temporary workers assisting with keying of open enrollment forms, in conjunction with an unintended programming error in ORBIT. This error has been corrected and will be monitored periodically.</p>
	<p><u>Deficiencies In Information Systems General Controls</u></p> <p>We noted deficiencies in the Department of State Treasurer's information systems general controls. The deficiencies increase the risk of unauthorized access and alteration of systems and data.</p> <p>The Department has not updated information technology security policies and procedures to reference the appropriate regulatory agencies and the North Carolina Statewide Information Security Manual approved by the State Chief Information Officer on November 7, 2008. Up-to-date policies and procedures are necessary to help ensure that appropriate measures are being applied to protect systems and data.</p> <p>We examined the Department's information technology security policies and procedures and found eleven policies or procedures that reference obsolete or replaced regulatory agencies and outdated standards. The policies and procedures reference the IRMC (Information Resource Management Commission), which no longer exists. Also referenced are the Information Technology Security State Information Security Policy Framework (May 2003), Information Technology Security Desktop and Laptop Security Standard (2002), and the North Carolina Information Technology Security Domain Name System Enterprise Security Standard (2001), which have been replaced by the Statewide Information Security Manual.</p> <p>We also noted a number of other weaknesses in information systems general controls that, due to the sensitive nature of the conditions found, are conveyed to management in a confidential letter pursuant to <i>North Carolina General Statute 147-64.6(c)(18)</i>.</p>

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

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
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Recommendation: The Department should update the information security policies and procedures to reference the appropriate regulatory agencies and security standards. Policies and procedures should be reviewed annually and updated as needed. Further, the Department should address the information systems general control weaknesses described in our separate confidential letter.

Agency Response: This finding has been addressed and the information security policies in question were updated accordingly. Our Information Security Policies will also be reviewed annually and updated as needed.

DEPARTMENT OF TRANSPORTATION

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2009

	Type of Finding	Findings and Recommendations
09-FS-7	Significant Deficiency	<p data-bbox="519 426 922 457"><u>Payroll Time Entries Not Verified</u></p> <p data-bbox="519 489 1464 552">The Department's control procedures to ensure the accuracy of time entries are not being followed. This increases the risk of improper payroll payments.</p> <p data-bbox="519 583 1464 741">A report is produced from the payroll system after each employee's time has been entered into the payroll system. The Department's policy requires the hours on this report to be agreed to the timesheets. The policy also states that a copy of the report should be printed, initialed, dated, and retained along with original timesheets.</p> <p data-bbox="519 772 1287 804">In our test of a sample of 60 employees, we noted the following:</p> <ul data-bbox="552 835 1464 1087" style="list-style-type: none"> <li data-bbox="552 835 1464 898">• Nine instances where the payroll report was not printed, initialed, dated, or retained along with the original timesheets. <li data-bbox="552 930 1464 993">• Twenty-four instances where the payroll reports were not initialed or dated to confirm that the accuracy of time entry was done. <li data-bbox="552 1024 1464 1087">• Seventeen instances where the payroll reports were not dated to confirm when the accuracy of the time entry was done. <p data-bbox="519 1119 1464 1182"><i>Recommendation:</i> The Department should ensure that internal control policies and procedures regarding time entry and approval are followed.</p> <p data-bbox="519 1213 1464 1356"><i>Agency Response:</i> The Department will continue to educate personnel on appropriate time entry procedures to ensure proper payroll processing. A written communiqué will be distributed to reinforce time entry policies and procedures followed by other reminders to those with time entry and approval duties.</p>

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

For the Fiscal Year Ended June 30, 2009

	Type of Finding	Findings and Recommendations
09-FS-8	Significant Deficiency	<p><u>Inappropriate Information System Access</u></p> <p>The Employment Security Commission allowed employees to have system access rights that were not necessary for their assigned job functions. As a result, there is an increased risk of errors and fraudulent transactions. We noted the following access deficiencies:</p> <ul style="list-style-type: none"> • In the financial accounting and reporting system, we identified 11 employees with inappropriate update authority to groups including the accounts payable, vendor master file, and procurement review and receipting groups. • In the unemployment insurance tax system, we identified 208 users with inappropriate update authority to groups including the employer master file, wage record update, accounts receivable/payable creation, employer contribution rate update and tax department management function. Additionally, there were six users with inappropriate update access rights to the unemployment tax table. • In the unemployment insurance benefits system, we identified 2,822 instances of inappropriate or unnecessary update access. These improper accesses allowed the various users the ability to manipulate data, which impacts the amount of benefits paid as well as access to confidential information. <p>In addition, we identified 12 instances where users were assigned multiple user names in error by the Commission's information systems help desk.</p> <p>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>Aspects of this finding were also reported in a previous fiscal control audit of the Commission.</p> <p><i>Recommendation:</i> The Commission should improve internal controls to ensure periodic security reviews are conducted and personnel are granted only the necessary system access necessary to perform their job duties.</p> <p><i>Agency Response:</i> The Commission's Help Desk distributes a RACF access listing on a quarterly basis. Managers and supervisors are required to review this report and certify that the employees under their supervision require the stated clearances to perform their job duties. Unneeded clearances may be deleted by so indicating on the report. The manager via the Network User Request (NUR) process must request any additional clearances.</p>

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

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
	<p>The auditors recommended that a second report be created and provided to data owners on a periodic basis to allow review of which employees have access to each clearance level. When coupled with the current quarterly review, this report will provide an access cross check. ESC agrees with this recommendation and is in the process of designing the reports and associated response process (evaluation of the special extracts done for the auditors revealed these reports to be inappropriate for general distribution). Once complete, the new reports will be distributed to the data owners on an annual basis.</p> <p>The instances of inappropriate access identified by the auditors either have been corrected or currently are in the correction process. The Help Desk will run additional checks prior to the issuance of new user IDs to preclude the erroneous assignment of multiple user IDs to the same employee. The Help Desk also will conduct periodic reviews to assure the process is working as designed.</p>
09-FS-9 Significant Deficiency	<p><u>Weaknesses Noted in Cash Reconciliation Process</u></p> <p>The Employment Security Commission did not fully reconcile the cash balance in the accounting records to the balance in the bank. Failing to properly reconcile accounts and resolve outstanding items may lead to unrecorded or improperly recorded transactions, resulting in financial reporting errors and possibly misappropriations that go undetected.</p> <p>The Commission's reconciliation for the State Treasurer account begins with the bank balance but only reconciles to a daily recap spreadsheet of checks written, cancelled, cleared, and voided. It does not clearly reconcile to the balance in the accounting records.</p> <p>The Commission reconciles the U.S. Treasury account to a daily cash flow summary spreadsheet but does not clearly reconcile to the balance in the accounting records.</p> <p>Additionally, the reconciliations have several reconciling items that have been outstanding for months and even years. The State Treasurer account reconciliation has reconciling items in excess of \$85,000 that have been outstanding since 2006. Also, the U.S. Treasury account reconciliation as of June 2009 had a \$20,870 amount that could not be reconciled and a \$319,000 reconciling item that had not cleared in eight months.</p> <p><i>Recommendation:</i> The Commission should implement internal controls to ensure that complete and proper reconciliations are performed. Management should dedicate the necessary resources to ensure that balances in the accounting records are clearly reconciled to the bank balances and that reconciling items are properly investigated and resolved.</p>

EMPLOYMENT SECURITY COMMISSION (continued)

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
	<p><i>Agency Response:</i> The Commission will implement an additional internal control which will tie the current individual reconciliation processes together and clearly demonstrate that balances in the accounting records reconcile to the bank balances.</p> <p>In addition, efforts will be made to resolve the outstanding reconciling items in a timely manner.</p>

OFFICE OF THE STATE CONTROLLER

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2009

Type of Finding		Findings and Recommendations
09-FS-10	Prior Year Finding	<u>Bank Account Not Reconciled Timely</u>
	Significant Deficiency	The Office of State Controller did not complete monthly bank reconciliations of the State's payroll account 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.
	Significant Noncompliance	<p>In January 2008, the Office of the State Controller implemented a new payroll system called BEACON that is used to process over \$350 million of monthly payroll and related costs. The process of reconciling the BEACON payroll records to the corresponding bank account was under development during 2008, but a fully-developed reconciliation process was not implemented until March 2009. Although, the March 2009 bank reconciliation was performed within 15 days of the date of the bank statement, there were several reconciling items that originated as early as July 2008 that were not resolved until July 2009. In addition, the three monthly reconciliations for April 2009 through June 2009 were completed 17 to 51 days after the statement date. Accordingly, outstanding items were not identified, researched, and corrected in a timely manner.</p> <p>The <i>North Carolina Administrative Code</i> (Section 20 NCAC 01C.0402) requires all agencies to reconcile their bank statements, called 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 the reconciliations have been performed.</p> <p>Significant aspects of this finding were also reported in the prior year.</p> <p><i>Recommendation:</i> The Office of State Controller should enhance internal control to ensure the bank statement for BEACON payroll is properly reconciled each month. Adequate reconciliation procedures include promptly investigating and resolving outstanding items, as well as an appropriate level of management review and approval.</p> <p><i>Agency Response:</i> The Office of the State Controller concurs with your audit finding that the payroll disbursing account bank reconciliation process was not completed within 15 days of the statement date each month during the fiscal year ended June 30, 2009. During FY2008-2009, the bank reconciliation processes were re-designed to align with the payroll accounting operations staff's system access security. Certain reconciling entries were identified and researched that allowed the payroll accounting staff to be trained in the new processes using real-life scenarios and provided additional verification that the reconciling item was valid. All reconciling items were posted to the General</p>

OFFICE OF THE STATE CONTROLLER (continued)

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2009

Type of Finding	Findings and Recommendations
	Ledger for year end closing. It is also important to note that no material misstatements were made in the State of North Carolina's financial statements due to these late reconciliations.

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

For the Fiscal Year Ended June 30, 2009

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, 2009. 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.

10.557 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-1	Allowable Costs/Cost Principles: Significant Deficiency	<p data-bbox="519 556 1481 588"><u>Control Weaknesses Identified in the Calculation of WIC Rebates</u></p> <p data-bbox="519 598 1481 756">We identified deficiencies in the Department's controls over the calculation of rebates applicable to the Special Supplement Nutrition Program for Women, Infants, and Children (WIC). As a result, the Department overbilled its contracted vendor by \$900,000 and failed to draw down sufficient federal funds as reimbursement for incurred costs.</p> <p data-bbox="519 777 1481 997">Federal guidelines require the Department to recognize applicable credits, in this case vendor rebates, against the overall expenditures of the WIC program. In a sample of three monthly rebate calculation reports, errors were identified in the amount of \$219,000 in two of those reports that resulted in an overbilling to the vendor. We determined that the supervisory review of the rebate calculation process was not conducted in sufficient detail to detect the errors that occurred.</p> <p data-bbox="519 1018 1481 1113">The Department staff's review of the calculation errors determined the overall error amount to be \$900,000. Total rebates to the vendor during the year were \$62.2 million.</p> <p data-bbox="519 1134 1481 1228"><i>Federal Award Information:</i> This finding affects Special Supplement Nutrition Program for Women, Infants, and Children (WIC) federal grant award 5NC700705 for the federal fiscal years ended September 30, 2008 and 2009.</p> <p data-bbox="519 1249 1481 1375"><i>Recommendation:</i> The Department should enhance its review process over the rebate billing calculation to ensure rebate bills are accurate and complete. The Department should take action to repay its vendor and seek appropriate reimbursement of federal funds for incurred program costs.</p> <p data-bbox="519 1396 1481 1864"><i>Agency Response:</i> The Department concurs with the finding. The Department agrees the audit revealed an error in the November 2008 bill resulting in an overbilling of \$80,506. Upon further review, the Department identified and self-reported an additional \$806,217 in overbilling. The Department repaid the contract vendor with the September 2009 billing. These errors occurred during a period when the Accounts Receivable Section was understaffed. The section is now fully staffed. The Department has also enhanced the review process over the rebate billing to include two quality control reviews prior to the submission of billings for payment. The Department has also made modifications, to the spreadsheet used to complete the billings, to help prevent data entry errors. The current procedure is being updated to include the new internal controls and spreadsheet improvements. This billing process is currently part of the NC Crossroads Development Project. This project will fully automate the process when implemented in 2012, thereby eliminating the need for the current procedures.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-2	Allowable Costs/Cost Principles: Significant Deficiency	<p><u>Inadequate Control Over User Access to the Aid To County Reimbursement System</u></p> <p>We identified deficiencies in the Department's oversight and management of employee access to the Aid to County 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>Aid to County is a State-maintained web-based system used for financial authorization, reporting, and reimbursement to each local health department for their authorized activities.</p> <p>Documentation was not available to support periodic reviews of user access performed at the state or local levels as required by statewide and departmental policy. This finding was also reported in the previous year. The Department has prepared draft policies and procedures strengthening controls over access to the Aid to County system as outlined in its previous corrective action plan; however, they have not been finalized and fully implemented.</p> <p><i>Federal Award Information:</i> This finding affects Special Supplement Nutrition Program for Women, Infants, and Children (WIC) federal grant award 5NC700705 for the federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should continue to 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><i>Agency Response:</i> The Department concurs with the finding. Policies and procedures have been updated regarding the addition of a new user to the Aid to County database requiring a request to delete a user, or justification made as to why a user is not being deleted as a request for a new user is submitted. Forms used to add new users have been updated to include deletion of a user. When a request is made to add a user, and a request for deletion is not also requested, follow up with the agency will occur to ensure proper security access for each user.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Additionally, the Department implemented policies and procedures to ensure adequate control of access to its system applications and conduct periodic, documented reviews of its users' access rights. Effective July 2007, the Department requires an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems. Prior to July 2007, access was granted based on requests from state-level and county-level Information Security Officials (ISOs) via either email or fax; those users given access during this time are grandfathered by the Department and do not require their access be documented on an IRAAF. Per policy, security officers must complete security reviews twice a year to ensure required authorizations are on file and take appropriate action immediately to correct any discrepancies noted.</p> <p>Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The "Division/Office System Access Control" form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results of the review via email. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p>
<p>09-SA-3</p> <p><u>Eligibility:</u></p> <p>Questioned Cost Finding</p> <p>\$758</p>	<p><u>Documentation Lacking in County WIC Case Files</u></p> <p>Certified Public Accountants performing the county audits tested 1,256 case files for Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) recipients and found deficiencies in 11 cases. The auditors questioned a total of \$758; however, 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"> One client file was lacking the proof of residency and verification of identity. The local auditor could not verify eligibility due to the lack of supporting documentation and questioned costs in the amount of \$758. Nine client files were missing documentation related to the proof of residency, verification of identity, or proof of income. The local auditor

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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>could not verify eligibility due to the lack of supporting documentation; however, the local auditor determined no questioned costs.</p> <ul style="list-style-type: none"> One client file was not signed by the client to certify the accuracy of the eligibility information provided. <p><i>Federal Award Information:</i> This finding affects Special Supplement Nutrition Program for Women, Infants, and Children (WIC) federal grant award 5NC700705 for the federal fiscal years ended September 30, 2008 and 2009, respectively.</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 the finding. The Nutrition Services Branch Head will contact each local agency involved to discuss the findings to determine appropriate follow-up action, including recoupment of identified unallowable costs. In addition, a memo will be sent to Local Agency WIC Directors and Local Health Directors reiterating program requirements regarding eligibility determination and maintenance of participant files.</p>
<p>09-SA-4</p> <p>Period of Availability of <u>Federal Funds:</u></p> <p>Significant Deficiency</p> <p>Questioned Cost Finding</p> <p>\$5,725</p>	<p><u>Deficiencies in Internal Control Over WIC Period of Availability Requirements</u></p> <p>We identified deficiencies in the Department's oversight of the period of availability requirements for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). As a result, there is an increased risk of noncompliance with federal requirements.</p> <p>Federal regulations require that funds be obligated by September 30 of the appropriate federal fiscal year in which they were awarded and fully expended by December 31 of the same year. We tested a sample of 29 transactions processed subsequent to the close of the 2008 WIC grant federal fiscal year. Eight transactions, totaling \$5,725, which should have been recorded to the 2009 WIC grant federal fiscal year, were incorrectly charged to the 2008 WIC grant. We believe that total questioned costs in the population are likely to exceed \$10,000.</p> <p>The Department was not consistently verifying that invoices were being properly recorded to the correct WIC federal 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Federal Award Information:</i> This finding affects Special Supplement Nutrition Program for Women, Infants, and Children (WIC) federal grant award 5NC700705 for the federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure the proper tracking and monitoring occurs for obligations and expenditures within the appropriate period of availability.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Department will review the eight transactions noted during the audit to have been coded to the wrong federal fiscal year and identify where in the process the error was made. This will enable determination as to which procedures to strengthen to ensure expenditures are obligated and liquidated within the appropriate periods of availability.</p>
09-SA-5	<p>Special Tests and Provisions:</p> <p>Significant Deficiency</p>	<p><u>Deficiencies Identified With the Verification of the WIC Food Instrument Non-Reconciliation Rate</u></p> <p>The Department did not always document its calculation and review of the non-reconciliation rate for redeemed food instruments for the Special Supplement Nutrition Program for Women, Infants, and Children (WIC). As a result, there is an increased risk of noncompliance with federal requirements.</p> <p>Federal guidelines require that the Department account for the disposition of all food instruments. The Department prepares a monthly-unmatched redemptions reconciliation report to calculate the non-reconciliation rate for redeemed food instruments, which is then reviewed by supervisory staff to identify counties that have not followed up on questionable food instruments. Our examination of four monthly reports identified that there was no supporting evidence that the supervisory-level review occurred for two of those reports. The absence of the required signature limits the Department's ability to adequately demonstrate its oversight of this non-reconciliation function. It should be noted that the Department was in compliance with the provisions of this special test requirement even though the proper review procedures did not occur as designed.</p> <p><i>Federal Award Information:</i> This finding affects Special Supplement Nutrition Program for Women, Infants, and Children (WIC) federal grant award 5NC700705 for the federal fiscal years ended September 30, 2008 and 2009.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Recommendation:</i> The Department should strengthen controls to ensure that management reviews and documents the review of the non-reconciliation rate and the corresponding reports for the Special Supplement Nutrition for Women, Infants, and Children (WIC) program.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Nutrition Branch Business Officer position was established and filled in September 2009 and is responsible for supervisory-level review which includes signature of the monthly WIC Food Instrument Reconciliation Report. Completion of this supervisory-level review will be reported to the Branch Head by the 20th of each month.</p>
09-SA-6	<p>Special Tests and Provisions:</p> <p>Significant Deficiency</p>	<p><u>Deficiencies Identified with the WIC Food Instrument Review Process</u></p> <p>We identified deficiencies in the Department's processes for reviewing redeemed food instruments for applicable price limitations or questionable submissions in the Special Supplement Nutrition Program for Women, Infants, and Children (WIC). Federal requirements state that the Department must design and implement a system to review WIC food instruments submitted by vendors for redemption to ensure compliance with program guidelines.</p> <p>The required review must examine all, or a representative sample of, food instruments submitted by vendors for redemption. The Department has contracted with its fiscal agent to review the food instruments for specific errors and to provide a report that identifies the types of errors noted with the daily processing of the WIC food instruments. The Department currently conducts a cursory review of the error type "unreasonable dollar"; however, additional review procedures are not performed such that a representative sample of all food instruments submitted for processing would be examined. The Department is not sufficiently following-up on the other edit errors identified by their fiscal agent.</p> <p>Significant aspects of this finding were previously reported in the previous two fiscal years.</p> <p><i>Federal Award Information:</i> This finding affects Special Supplement Nutrition Program for Women, Infants, and Children (WIC) federal grant award 5NC700705 for the federal fiscal years ended September 30, 2008 and 2009.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Recommendation:</i> The Department should implement effective procedures to ensure that all or a representative sample of vendor redeemed food instruments is reviewed and appropriate follow-up action takes place. This may include enhancements to the monitoring efforts of the activities performed by its fiscal agent.</p> <p><i>Agency Response:</i> The Department concurs with the finding. A monthly protocol has been developed to determine a representative sample of food instruments to be reviewed for detection of any questionable food instruments or cash-value vouchers, suspected vendor overcharges, and other errors. The Department will implement follow-up action to be taken with the Fiscal Agent within 120 days of detection of questionable food instruments or cash-value vouchers, suspected vendor overcharges, and other errors. A tracking log will be created and maintained to document all questioned food instruments and follow-up status. A monthly review of the tracking log will occur and the results will be communicated to the Nutrition Branch Operations Manager.</p> <p>The Nutrition Branch will modify the contract requirements for the fiscal agent to address the WIC Program in the SAS 70 Audit.</p>
<p>09-SA-7 Special Tests and Provisions: Significant Deficiency</p>	<p><u>Weaknesses in the Monitoring of the Calculation of the WIC Maximum Allowable Reimbursement Rates</u></p> <p>The Department is not adequately monitoring the calculation of the maximum allowable reimbursement rates applicable to redeemed food instruments in the Special Supplement Nutrition Program for Women, Infants, and Children (WIC). As a result, there is an increased risk that certain WIC vendors could be receiving a higher reimbursement rate than is allowed by the governing regulations.</p> <p>The Department must establish competitive price criteria and allowable reimbursement levels for its vendor food instrument redemption system. That process includes establishing the maximum allowable reimbursement rate by food instrument package types. The Department's fiscal agent calculates these rates on a monthly basis; however, we did not find evidence that the Department performed monitoring procedures of the fiscal agent's calculations to ensure the accuracy of the calculation or the agreement of the fiscal agent's data to the departmental records. It should be noted that our tests of a sample of maximum allowable reimbursement rate calculations did not identify any errors, despite the lack of an effective control.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>A similar finding was reported in the previous year.</p> <p><i>Federal Award Information:</i> This finding affects Special Supplement Nutrition Program for Women, Infants, and Children (WIC) federal grant award 5NC700705 for the federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should establish monitoring procedures to ensure that sufficient data is obtained from its fiscal agent to verify the correct calculation of the maximum allowable reimbursement rate for redeemed food instruments.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The calculations completed by the fiscal agent to establish the Maximum Allowed Reimbursement rate (MAR) will be reviewed by the Vendor Unit Supervisor. The fiscal agent will forward the file containing all calculations to the Nutrition Services Branch on the 1st of each month. The Vendor Unit Supervisor will review the calculations, select a sample of food instrument records to confirm the amounts and approve the MAR. Any required changes and updates will be transmitted to the fiscal agent. The MAR review will be completed and reported to the Nutrition Branch Operations Manager by the 5th of each month.</p>
09-SA-8	<p>Special Tests and Provisions:</p> <p>Significant Deficiency</p>	<p><u>Deficiencies Identified in the Monitoring of WIC High-Risk Vendors</u></p> <p>The Department's monitoring plan does not sufficiently address high-risk vendors identified in the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). As a result, there is an increased risk that the Department may not perform compliance investigations for those vendors determined to have the greatest potential for program noncompliance or loss of funds.</p> <p>Federal regulations require the Department to conduct compliance investigations for a minimum of five percent of authorized vendors. Additionally, the Department determined that more than five percent of its vendors were deemed "high-risk," which requires priority consideration in the compliance investigation process. The Department did not have a monitoring plan that addressed the identification and prioritization of high-risk vendors. In addition, the supervisory review process for completed compliance investigations was not sufficient, as it targeted only those investigations that contained errors and required a violation letter.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Federal regulations also establish mandatory sanctions for various types and levels of infractions of the grant provisions and require the Department to impose and document these sanctions. In a sample of twenty case files, we found two instances where the state did not have adequate documentation to prove that the state imposed the mandatory sanctions.</p> <p><i>Federal Award Information:</i> This finding affects Special Supplement Nutrition Program for Women, Infants, and Children (WIC) federal grant award 5NC700705 for the federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should strengthen controls to ensure that high-risk vendors are prioritized for review based on each entity's potential for program noncompliance or loss of funds. The Department should also enhance its supervisory review process to include all investigations of high-risk vendors and reinforce its documentation of that supervisory review. The Department should impose, and document, sanctions as mandated by federal regulations.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Division of Public Health (DPH) Nutrition Services Branch, Vendor Unit utilizes two reports based on criteria developed by USDA, Food and Nutrition Service to identify potential high-risk vendors and identify vendors for investigation accordingly. Additional vendors may be identified for investigation based on complaints received.</p> <p>DPH maintains a tracking tool to log and track the vendors designated as high-risk. Internal control procedures will be enhanced to include review of the tracking tool by the Vendor Compliance Officer and the WIC Vendor Manager to ensure appropriate prioritization for investigation and assignment to the Compliance Investigator.</p> <p>In addition, the Vendor Compliance Officer will review the status of all investigations on a monthly basis to determine sanctions were imposed, correct letters mailed, and follow-up completed as appropriate. The WIC Vendor Manager will have final signoff on all case files. A monthly report of all compliance investigation activities will be reported to the Nutrition Services Branch Operations Manager and the Branch Head by the 5th of the month for the preceding month. The Department's current monitoring review process will provide additional guidance regarding risk assessment as needed. The Department does concur that the mandatory sanction was not applied in two cases.</p>

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-9	Allowable Costs/Cost Principles: Significant Deficiency	<p><u>Inadequate Control Over User Access to the North Carolina Claims and Reimbursement Entry System</u></p> <p>We identified deficiencies in the Department's oversight and management of user access to the North Carolina Claims and Reimbursement Entry System (NC CARES). 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 NC CARES system is a third-party processing system, maintained by the State, used to gather reimbursement claim data, process payments, and produce management reports related to meals provided through the Child and Adult Care Food program.</p> <p>Of our sample of 30 users at the subrecipient level, we noted that seven did not have the authorization documentation on file to support users' access to the NC CARES system. Although an authorization request is required to be completed for system access, Department staff indicated that a lack of sufficient resources affected its ability to maintain the required documentation.</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 Child and Adult Care Food Program federal grant award 5NC300300 for the federal fiscal year ended September 30, 2009.</p> <p><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for the NC CARES system. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and user access to protected information is appropriate.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Department implemented policies and procedures to ensure adequate control of access to its system applications and conduct periodic, documented reviews of its users' access rights. Effective July 2007, the Department requires an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems. Prior to July 2007, access was granted based on requests from state-level and county-</p>

10.558 CHILD AND ADULT CARE FOOD 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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>level Information Security Officials (ISOs) via either email or fax; those users given access during this time are grandfathered by the Department and do not require their access be documented on an IRAAF. Per policy, security officers must complete security reviews twice a year to ensure required authorizations are on file and take appropriate action immediately to correct any discrepancies noted.</p> <p>For each of the individuals identified as not having authorization documentation on file, such documentation has since been obtained from the appropriate ISO or the individual's access has been revoked.</p>

10.561 STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-10	Allowable Costs/Cost Principles: Significant Deficiency	<p><u>Inadequate Control Over County 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. 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 County Administration Reimbursement System is state-maintained and processes payments for administrative and service costs for various grants and tracks county expenditures by program.</p> <p>Of our sample of 30 local county users, we noted that 12 did not have authorization documentation on file to support individuals' access to the County Administration Reimbursement System. 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>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>A similar finding was reported for the past two years.</p> <p><i>Federal Award Information:</i> This finding affects the following grants:</p> <ul style="list-style-type: none"> • CFDA 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program • CFDA 93.558 – Temporary Assistance to Needy Families • CFDA 93.563 – Child Support Enforcement • CFDA 93.568 – Low Income Home Energy Assistance • CFDA 93.596 – Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Subsidized Child Care Cluster)

10.561 STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE 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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> CFDA 93.658 – Foster Care – Title IV-E CFDA 93.659 – Adoption Assistance (Title IV-E) CFDA 93.667 – Social Services Block Grant CFDA 93.767 – Children’s Health Insurance Program CFDA 93.778 – Medical Assistance Program (Medicaid Cluster) <p><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its County Administration 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><i>Agency Response:</i> The Department concurs with the finding. The Department implemented policies and procedures to ensure adequate control of access to its system applications and conduct periodic, documented reviews of its users’ access rights. Effective July 2007, the Department requires an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems. Prior to July 2007, access was granted based on requests from state-level and county-level Information Security Officials (ISOs) via either email or fax; those users given access during this time are grandfathered by the Department and do not require their access be documented on an IRAAF. Per policy, security officers must complete security reviews twice a year to ensure required authorizations are on file and take appropriate action immediately to correct any discrepancies noted.</p> <p>Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The “Division/Office System Access Control” form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results</p>

10.561 STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>of the review via email. The reports have been modified for usability by the counties, which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>For each of the individuals identified as not having authorization documentation on file, such documentation has since been obtained from the appropriate ISO or the individual's access has been revoked.</p>
09-SA-11	<p>Special Tests and Provisions:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>The Department failed to timely communicate American Recovery and Reinvestment Act (ARRA) federal award information to its subrecipients. As a result, there is an increased risk that a subrecipient may not separately account for and report on its ARRA federal awards or comply with additional compliance requirements specific to these funds.</p> <p>Recipients of ARRA funding are required to separately identify to each subrecipient, and document at the time of the subaward and disbursement of funds, appropriate federal award number information and the amount of ARRA funds. In addition, expenditures for ARRA federal awards must be identified separately on the Schedule of Expenditures of Federal Awards (SEFA), including using the prefix "ARRA" in identifying the name of the federal program. Recipients are required to inform their subrecipients of these requirements.</p> <p>The Department was unable to provide evidence that the required ARRA federal award information was communicated to its subrecipients. The Department provides or will provide significant ARRA funding through grants to counties. Counties accept funds granted by the State without a written contract agreeing to comply with the imposed grant conditions. As such, there is no consistent mechanism in place for the Department to communicate this information at the time of the subaward or disbursement of funds.</p> <p>Although the Department failed to timely communicate the SEFA reporting requirements to its county subrecipients, it should be noted that this information was communicated to local government financial officials and their independent auditors by the Department of State Treasurer, State and Local Government Finance Division; in its Memorandum #2010-16 dated October 9, 2009.</p>

10.561 STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE 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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Federal Award Information:</i> This finding affects the following grants:</p> <ul style="list-style-type: none">• CFDA 10.561 – ARRA – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program – Grant #5NC440406• CFDA 93.563 – ARRA – Child Support Enforcement – Grant #094NC4002• CFDA 93.658 – ARRA – Foster Care – Title IV-E – Grant #0901NC1402• CFDA 93.659 – ARRA - Adoption Assistance (Title IV-E) – Grant #0901NC1403 <p><i>Recommendation:</i> The Department should implement procedures to ensure that it timely informs all subrecipients of the ARRA federal award information and reporting requirements to meet transparency and accountability requirements over expenditures of ARRA awards.</p> <p><i>Agency Response:</i> The Department concurs with the finding. A letter dated October 16, 2009 was sent to all 100 North Carolina counties providing the required American Recovery and Reinvestment Act (ARRA) federal award information and notifying them of the Schedule of Federal Awards (SEFA) reporting requirements. We will implement procedures to notify subrecipients of the required information on ARRA funds in a timely manner for any future ARRA awards.</p>

10.568 EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Agriculture

N.C. Department of Agriculture and Consumer Services

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-12	<u>Reporting:</u> Significant Deficiency	<p data-bbox="519 556 1476 588"><u>Deficiencies in Internal Control Over Federal Reporting</u></p> <p data-bbox="519 619 1476 829">The Department of Agriculture and Consumer Services did not implement effective internal control to ensure compliance with federal reporting requirements described in the <i>OMB Circular A-133 Compliance Supplement</i>. As a result, the Department did not present the final FNS-667 <i>Report of the Emergency Food Assistance Program (TEFAP) Administrative Costs</i> closeout report for the 2008 grant year in accordance with federal reporting requirements.</p> <p data-bbox="519 861 1476 1113">We reviewed the TEFAP administrative costs closeout report for grant year 2008 and noted the U.S. Department of Agriculture detected a discrepancy in the initial report and rejected it. As a result, a revised report was submitted by the Department to correct total expenditures by \$287,827, the State's share of those costs by \$27,853, and both the federal share of costs and federal funds authorized by \$259,974. These errors occurred because controls, such as an effective supervisor review, have not been implemented to prevent or detect and correct potential noncompliance.</p> <p data-bbox="519 1144 1476 1270">If not corrected, this control deficiency also increases the risk of noncompliance with federal reporting requirements applicable to 2010 American Recovery and Reinvestment Act (ARRA) funds received by the Department.</p> <p data-bbox="519 1302 1476 1365"><i>Federal Award Information:</i> This impacts grant 5NC810815 for CFDA 10.568 Emergency Food Assistance Program - Administrative Costs.</p> <p data-bbox="519 1396 1476 1480"><i>Recommendation:</i> The Department should enhance internal control to ensure federal reports are completed in accordance with federal reporting requirements.</p> <p data-bbox="519 1512 1476 1638"><i>Agency Response:</i> The Food Distribution division will implement the following change to strengthen the internal control over the federal reporting of FNS-667 <i>Report of the Emergency Food Assistance Program (TEFAP) Administrative Costs</i>.</p> <p data-bbox="519 1669 1476 1820">The division's administrative officer will prepare a hard copy of the report to be reviewed and approved by the Division Director prior to entering the information into the online federal system. The administrative officer will print off the online screens to compare with the approved hard copy report for accuracy prior to final submission.</p>

16.738 EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM**III. Federal Award Findings and Questioned Costs**

U.S. Department of Justice

N.C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-13	Activities Allowed or Unallowed: Significant Deficiency Question Cost Finding	<p><u>Salaries Not Allocated Based on Time and Attendance Records</u></p> <p>The Department's Governor's Crime Commission did not ensure that salary charges to the Edward Byrne Memorial Justice Assistance Grant program were allocated to the program based on actual time recorded by employees on their time and attendance records. As a result, there is an increased risk that the Department has not properly allocated payroll costs. The questioned costs resulting from this deficiency are likely to exceed \$10,000.</p> <p>Employees' salaries are typically allocated to more than one grant based on funding availability. The Department's intention is that employees will work an amount of time on each program that is proportional to the funding level for the program. However, the Department does not perform a verification that this actually occurs.</p> <p>OMB Circular A-87 requires that charges to grant awards for salaries and wages be based on personnel activity reports that reflect the total time spent on each grant or project. In addition, the Office of Justice Programs Financial Guide provides similar guidance for documenting and allocating salaries in federal programs.</p> <p>This control deficiency also increases the risk of noncompliance with federal requirements applicable to American Recovery and Reinvestment Act (ARRA) funds received by the Department.</p> <p><i>Federal Award Information:</i> This finding impacts all grants at the Department Governor's Crime Commission. We have specifically addressed the Justice Assistance Grant Program –</p> <ul style="list-style-type: none"> • CFDA# 16.738- Edward Byrne Memorial Justice Assistance Grant Program, Grant # 2005-DJ-BX-0402, Grant #2006-DJ-BX-0056. • CFDA# 16.738- Edward Byrne Memorial Justice Assistance Grant Program - ARRA Grant #2009-SU-B9-0054. <p><i>Recommendation:</i> The Department should strengthen internal control to ensure that payroll costs are properly allocated to each grant.</p> <p><i>Agency Response:</i> The Department agrees that procedures did not ensure that time allocated to the grant program was equal to time actually worked. Effective June 2009, the Department implemented an automated system to more effectively track time spent on each grant.</p>

16.738 EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Justice

N.C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Corrective Action:</i> We will monitor the revised procedures and strengthen routines to provide increased assurance that salaries and benefits are properly tracked and allocated.</p>
09-SA-14	Subrecipient Monitoring: Significant Deficiency	<p><u>Deficiencies in Subrecipient Monitoring - Edward Byrne Memorial Justice Assistance Grant Program</u></p> <p>We identified deficiencies in the Department's monitoring procedures for the Edward Byrne Memorial Justice Assistance Grant Program. As a result, there is an increased risk that noncompliance at the subrecipient level could occur and not be detected in a timely manner.</p> <p>The Department's Governor's Crime Commission is responsible for monitoring subrecipients in the Justice Assistance Grant Program. Our review of monitoring procedures for the program identified the following deficiencies:</p> <ul style="list-style-type: none"> Grant managers have not consistently recorded their site visits on the Department's tracking system worksheet. Consequently, the record of monitoring visits is not complete. The site visit checklist, a monitoring tool used by grant managers, does not address all federal compliance requirements. Specifically, the cash management, procurement, and suspension and debarment compliance requirements were not included. This omission could result in failure to review these requirements during the monitoring visit and have an adverse impact on the Department's overall compliance with program requirements. The Department may monitor these requirements using methods other than site visits if feasible. <p>Federal and state guidelines require the monitoring of subrecipient activities to provide reasonable assurance that subrecipients comply with applicable laws and regulations.</p> <p>This control deficiency also increases the risk of noncompliance with federal requirements applicable to American Recovery and Reinvestment Act (ARRA) funds received by the Department.</p> <p><i>Federal Award Information:</i> This finding impacts –</p> <ul style="list-style-type: none"> CFDA# 16.738-Edward Byrne Memorial Justice Assistance Grant Program, Grant # 2005-DJ-BX-0402, Grant #2006-DJ-BX-0056, Grant #2007-DJ-BX-0079 and Grant # 2008-DJ-BX-0032.

16.738 EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Justice

N.C. Department of Crime Control and Public Safety

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<ul style="list-style-type: none"> CFDA# 16.738-Edward Byrne Memorial Justice Assistance Grant Program, ARRA Grant #2009-SU-B9-0054. <p><i>Recommendation:</i> The Department should enhance its subrecipient monitoring policies and procedures, including ensuring that all applicable types of federal requirements are monitored at the subrecipient level.</p> <p><i>Agency Response:</i> The Department agrees that the items noted in the audit finding have not been fully implemented.</p> <p><i>Corrective Action:</i> We will monitor and strengthen our procedures to ensure full compliance with subrecipient monitoring requirements.</p>
09-SA-15	Subrecipient Monitoring: Material Weakness Material Noncompliance	<p><u>Lack of Review of Subrecipient Audit Reports</u></p> <p>The Department did not obtain and review the required audit reports from subrecipients that received grant funds from the Edward Byrne Memorial Justice Assistance Grant program. As a result, the Department is in noncompliance with federal subrecipient monitoring requirements, and there is an increased risk that deficiencies identified at the subrecipient level will not be corrected timely.</p> <p>We sampled 28 subrecipients, including local governments and municipalities, for review of required audit reports for the Edward Byrne Memorial Justice Assistance Grant program. Our test disclosed that audit reports were not received by the Department for seven subrecipients that received funds from the program. During the 2009 fiscal year, the Department disbursed \$3.9 million in federal funds to subrecipients.</p> <p>OMB Circular A-133 requires that a pass-through entity review subrecipient audit reports and issue a management decision on audit findings within six months after receipt of the report, as well as ensure that the subrecipient took timely and appropriate corrective action on all audit findings.</p> <p><i>Federal Award Information:</i> This finding impacts CFDA# 16.738-Edward Byrne Memorial Justice Assistance Grant Program, Grant # 2005-DJ-BX-0402, Grant #2006-DJ-BX-0056, Grant #2007-DJ-BX-0079, and Grant #2008-DJ-BX-0032.</p> <p><i>Recommendation:</i> The Department should strengthen its monitoring procedures and tracking system to ensure that all required audit reports are received and that the Department's monitoring procedures are completed in accordance with federal requirements.</p>

16.738 EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Justice
N.C. Department of Crime Control and Public Safety
For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> The Department agrees that the reports noted in the finding had not been submitted for review. The Department has procedures for monitoring, collecting and reviewing subrecipient audit reports. Of the total 624 entities for which reports were required during the year in review, 608 audit reports (97.4%) were collected and reviewed. Prior to the audit, the Department identified the noncompliant entities and documented follow up activity showing attempts to collect all missing reports; however, the exceptions noted in the finding had not been obtained.</p> <p><i>Corrective Action:</i> We will intensify our efforts and use additional resources to ensure collection and review of all required audit reports.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-16	<p data-bbox="292 556 519 640"><u>Allowable Costs/Cost Principles:</u></p> <p data-bbox="292 651 519 714">Significant Deficiency</p> <p data-bbox="292 745 519 787"><u>Eligibility:</u></p> <p data-bbox="292 798 519 850">Significant Deficiency</p>	<p data-bbox="519 556 1476 598"><u>Inappropriate Information System Access</u></p> <p data-bbox="519 619 1476 745">The Employment Security Commission allowed employees to have system access rights that were not necessary for their assigned job functions. As a result, there is an increased risk of errors and fraudulent transactions. We noted the following access deficiencies:</p> <ul data-bbox="519 756 1476 1270" style="list-style-type: none"> <li data-bbox="519 756 1476 882">• In the financial accounting and reporting system, we identified 11 employees with inappropriate update authority to groups including the accounts payable, vendor master file, and procurement review and receipting groups. <li data-bbox="519 913 1476 1102">• In the unemployment insurance tax system, we identified 208 users with inappropriate update authority to groups including the employer master file, wage record update, accounts receivable/payable creation, employer contribution rate update and tax department management function. Additionally, there were six users with inappropriate update access rights to the unemployment tax table. <li data-bbox="519 1113 1476 1270">• In the unemployment insurance benefits system, we identified 2,822 instances of inappropriate or unnecessary update access. These improper accesses allowed the various users the ability to manipulate data, which impacts the amount of benefits paid as well as access to confidential information. <p data-bbox="519 1302 1476 1365">In addition, we identified 12 instances where users were assigned multiple user names in error by the Commission's information systems help desk.</p> <p data-bbox="519 1396 1476 1543">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 1476 1638">Aspects of this finding were also reported in a previous fiscal control audit of the Commission.</p> <p data-bbox="519 1669 1476 1764"><i>Federal Award Information:</i> Unemployment Insurance – funding from the Federal Unemployment Trust Fund and CFDA 17.207 – Employment Service/Wagner-Peyser Funded Activities – award # ES-17573-08-55-A-37.</p> <p data-bbox="519 1795 1476 1887"><i>Recommendation:</i> The Commission should improve internal controls to ensure periodic security reviews are conducted and personnel are granted only the necessary system access necessary to perform their job duties.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> The Commission's Help Desk distributes a RACF access listing on a quarterly basis. Managers and supervisors are required to review this report and certify that the employees under their supervision require the stated clearances to perform their job duties. Unneeded clearances may be deleted by so indicating on the report. The manager via the Network User Request (NUR) process must request any additional clearances.</p> <p>The auditors recommended that a second report be created and provided to data owners on a periodic basis to allow review of which employees have access to each clearance level. When coupled with the current quarterly review, this report will provide an access cross check. ESC agrees with this recommendation and is in the process of designing the reports and associated response process (evaluation of the special extracts done for the auditors revealed these reports to be inappropriate for general distribution). Once complete, the new reports will be distributed to the data owners on an annual basis.</p> <p>The instances of inappropriate access identified by the auditors either have been corrected or currently are in the correction process. The Help Desk will run additional checks prior to the issuance of new user IDs to preclude the erroneous assignment of multiple user IDs to the same employee. The Help Desk also will conduct periodic reviews to assure the process is working as designed.</p>
09-SA-17	Equipment and Real Property <u>Management</u> Significant Deficiency	<p><u>Control Weaknesses Over Equipment Inventory</u></p> <p>Deficiencies were noted in the Commission's control procedures over equipment purchased with Wagner-Peyser grant funds, resulting in an increased risk that assets will not be properly maintained or safeguarded.</p> <p>Tests of the physical inventory records revealed two missing assets, and there were no records to support that the assets were transferred to surplus or another location. The notification of property transfer forms were not properly completed and maintained to evidence that the asset was picked up by support services for surplus in accordance with Commission policy. Additionally, missing asset forms were not completed as prescribed by statewide physical inventory policy.</p> <p>Findings for weaknesses related to equipment have been reported for seven consecutive years.</p> <p><i>Federal Award Information:</i> Employment Services Cluster – CFDA 17.207 - Employment Service/Wagner-Peyser Funded Activities - award number ES-17573-08-55-A-37.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Recommendation:</i> The Commission should enhance its procedures related to the accounting for equipment inventory items to ensure that assets are safeguarded and proper documentation should be maintained to support the transfer of assets.</p> <p><i>Agency Response:</i> The Commission will continue with its efforts to improve and strengthen its accounting for equipment inventory items. While a great amount of effort and improvement has been made in this area, we will continue our resolve to properly safeguard and document the transfer of our assets.</p>
09-SA-18 <u>Reporting:</u> Material Weakness	<p><u>Errors Noted in the Schedule of Expenditures of Federal Awards</u></p> <p>The Commission failed to prepare the Schedule of Expenditures of Federal Awards (SEFA) in compliance with guidelines prescribed by OMB Circular A-133, which resulted in several errors. Errors on the SEFA reduce the usefulness of the report to the users.</p> <p>The OMB Circular A-133 requires the reporting of all actual expenditures for the year and the specific identification of expenditures by federal program. Additionally, OMB guidance requires recipients of federal awards under the American Recovery and Reinvestment Act (ARRA) to separately identify the expenditures of ARRA awards on the SEFA. Our tests identified the following errors:</p> <ol style="list-style-type: none"> The emergency unemployment compensation benefit payments authorized under the ARRA were not reported separately for CFDA 17.225 – Unemployment Insurance. The Commission estimates that these expenditures totaled \$162.7 million through June 30, 2009. Errors in the accounting records caused the unemployment insurance federal additional compensation (FAC) expenditures under ARRA to be overstated by \$4.2 million. The Commission failed to include \$211,738 of direct expenditures of WIA - Dislocated Worker - National Reserve - Technical Assistance and Training, which understated total expenditures for CFDA 17.260. The Trade Assistance Program (TAP) expenditures were incorrectly included in the expenditures reported for CFDA 17.804 – Local Veterans' Employment Representative Program (LVER). The \$86,568 in TAP expenditures should have been reported as CFDA 17.807, as directed by the federal compliance supplement.

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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>e. Expenditures were misallocated, which resulted in a \$47,209 understatement for the Employment Service Cluster and an equal overstatement for the Workforce Investment Act Cluster.</p> <p>f. Incentive Grants expenditures for \$2,097 were improperly classified as part of the Workforce Investment Act (WIA) Cluster. According to the federal compliance supplement, these expenditures are not part of the WIA Cluster and should be classified as CFDA 17.267 expenditures.</p> <p>It is essential that effective internal control over the preparation of the SEFA be established to provide reasonable assurance that expenditures are accurate and presented in accordance with federal guidelines.</p> <p><i>Federal Award Information:</i> CFDA 17.207 – award # ES-17573-08-55-A-37; CFDA 17.804 – award # E-9-5-9-5060; CFDA 17.225 – unemployment insurance funding from the Federal Unemployment Trust Fund; CFDA 17.260 – award # MI-17470-08-60-A-37 and MI-16959-07-60-A-37</p> <p><i>Recommendation:</i> The Commission should strengthen internal controls over the preparation of the Schedule of Expenditures of Federal Awards to ensure that federal expenditures are properly identified and reported in accordance with federal guidelines.</p> <p><i>Agency Response:</i> The Commission will strengthen its review of the Federal Awards documentation to insure that the proper CFDA #'s are recorded on the Schedule of Expenditures of Federal Awards.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-19	<p>Allowable Costs/Cost Principles: Significant Deficiency</p> <p><u>Eligibility:</u> Significant Deficiency</p>	<p><u>Inappropriate Information System Access</u></p> <p>The Employment Security Commission allowed employees to have system access rights that were not necessary for their assigned job functions. As a result, there is an increased risk of errors and fraudulent transactions. See finding 09-SA-16 for a description.</p>
09-SA-20	<p>Cash Management: Significant Deficiency</p>	<p><u>Extended Benefits Payments Drawn from Improper Funding Source</u></p> <p>The Commission did not draw down the federal funds that it was entitled to for extended benefit payments. There is increased cost to the State when federal funds are not drawn down for allowable expenditures. When controls are not in place to ensure that funds are drawn from the proper source, the risk of drawing down federal funds improperly increases.</p> <p>The American Recovery and Reinvestment Act changed extended benefits from being 50% federally funded to 100% federally funded in February 2009. The change was implemented in the benefits payments system; however, the report used to determine the amount to be drawn from the federal unemployment trust fund did not reflect the new funding source correctly. Therefore, funds to cover extended benefit payments in the amount of \$6.3 million were incorrectly drawn from the state's unemployment trust fund rather than the federal trust fund from March until June 2009.</p> <p>After the auditors brought this to the Commission's attention, adjustments were made to draw the federal funds to reimburse the State's trust fund.</p> <p><i>Federal Grant Award Information:</i> Unemployment Insurance – funding from the State and Federal Unemployment Trust Funds</p> <p><i>Recommendation:</i> The Commission should strengthen internal controls to ensure funds are drawn from the proper funding source to pay unemployment insurance benefits.</p> <p><i>Agency Response:</i> The Commission drew down funds against the funding source that was indicated on the check register. A programming review resulted in a redistribution of charging which switched the funding sources. Efforts will be made to ensure that programming reviews are made on a timely basis.</p>

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

U. S. Department of Labor

N. C. Employment Security Commission

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-21	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$11,670	<p><u>Changes to Unemployment Insurance Benefits Payment System Not Properly Implemented</u></p> <p>The Commission failed to implement all changes required by the American Recovery and Reinvestment Act (ARRA) in the unemployment insurance benefit payment program. Failure to implement the required changes causes the Commission to be out of compliance with federal requirements. In addition, other program changes were not fully tested prior to placing them into production, resulting in overpayments, payments to ineligible claimants, and incorrect denials.</p> <p>The Commission did not implement programming changes to identify overpayments for federal additional compensation (FAC) payments. As such, no attempts have been made to recover overpayments for FAC as required by the ARRA. The Commission estimated that FAC overpayments may be in excess of \$689,000 for fiscal year 2009.</p> <p>An analysis of benefit payments from March until June 2009 identified 49 instances of duplicate payments. These duplicate payments consisted of unemployment benefits of \$10,445 plus \$1,225 in federal additional compensation. The federal government implemented several changes to the benefit payment structure that ultimately allowed benefit payments to exceed the normal 52-week benefit-year. This allowed multiple benefit-years to be established for unemployed individuals. The benefit payment system did not have an edit check to prevent the system from making multiple payments for the same benefit week in different benefit years. We are questioning the \$11,670 in duplicate payments.</p> <p>In addition to the above noted deficiencies, several changes to the system to implement new or enhanced benefit payments caused monetary redeterminations that erroneously identified benefit payments as overpayments and improperly paid recipients for the waiting period week. Additionally, the extension of benefits was improperly programmed for 20.8 weeks and should have been 20 weeks. These implementation problems were evidenced by spikes in the overpayment counts ranging from 3,000 to 20,000 instances.</p> <p>The Commission was under pressure from the federal agency and unemployed citizens to quickly implement and make payments to eligible claimants. Additionally, the Commission has indicated that there are only two programmers experienced enough with the unemployment insurance benefit system to develop these types of changes.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
<p><i>Federal Grant Award Information:</i> Unemployment Insurance – funding from the Federal Unemployment Trust Fund.</p> <p><i>Recommendation:</i> The Commission should implement procedures to ensure that changes to the unemployment insurance benefit program are thoroughly evaluated, properly developed, and tested prior to implementation to prevent erroneous payments. The Commission should implement appropriate edit checks in the benefit payment system to prevent duplicate payments. Also, programming should be implemented to identify federal additional compensation overpayments and begin recovering those overpayments.</p> <p><i>Agency Response:</i> The Commission currently employs procedures to ensure that changes to the unemployment insurance benefit program are evaluated, properly developed and tested prior to implementation. The Commission will work to further strengthen these procedures to minimize erroneous payments.</p> <p>The Commission will strengthen employee training in the use of the benefits payment system to prevent duplicate payments.</p> <p>Programming is under development to identify federal additional compensation overpayment and begin recovery of such overpayments.</p>	
<p>09-SA-22 <u>Eligibility:</u></p> <p>Significant Deficiency</p>	<p><u>Weaknesses in General Program Change Controls</u></p> <p>The Commission does not have adequate standardized program change control policies and procedures nor formal naming conventions in place for programmers. This increases the risk of improper, incomplete, untested, or undocumented changes being made and the inability to identify changes or datasets of a particular system.</p> <p>The Commission has a draft document to be used by programmers as guidance for initiating, documenting, and gaining approval for program changes, but it is incomplete and has not been implemented. Programmers use program change utilities to a certain extent to track and document program changes. However, there are no set standards for the level and type of detailed information to be included in the change utilities, which leads to inconsistencies in how program changes are documented and processed. Additionally, the Commission does not fully utilize the existing program change and approval tracking functionality of the utilities, but instead relies on a hard copy paper form to track requests from beginning to end. The form is routed through various areas of the user and information system sections and may not always reflect the timeframe a change occurs.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Additionally, the Commission has not adopted a formal naming convention to be used by programmers and other information system staff in naming critical program files, related changes, and data files throughout the organization. Inconsistent application of naming conventions makes it difficult, or nearly impossible, to implement data classification such that only authorized access is assigned to data with sensitive information such as social security numbers. Also, auditors were unable to obtain a listing of all program changes made during fiscal year 2009 because inconsistent naming conventions made it impossible to be certain which changes were associated with an individual system.</p> <p>The Statewide Information System Security Manual requires state agencies to develop and enforce formal change control procedures which would include naming conventions. Without proper procedures, there is an increased risk that improper, incomplete, untested, undocumented, or unauthorized changes could be made to critical systems. This weakness was potentially a factor in the numerous errors and overpayments in unemployment benefits noted during the year.</p> <p>This finding was also reported in the November 2008 Information Systems General Controls audit.</p> <p><i>Federal Grant Award Information:</i> Unemployment Insurance – funding from the Federal Unemployment Trust Fund.</p> <p><i>Recommendation:</i> The Commission should adopt formal program change control policies and procedures, including standardized naming conventions, to ensure that changes are properly documented, tested, and approved. Additionally, the Commission should evaluate functionality of the program change utilities to ensure they are used effectively and consistently.</p> <p><i>Agency Response:</i> The IS Director has met with the Deputy Chairman to request the resources necessary to finalize and implement the draft Change Control Policies and Procedures document in accordance with the availability of funds and staff resources. The request has been approved.</p>
09-SA-23	<p><u>Reporting:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p> <p><u>Errors Noted in the Schedule of Expenditures of Federal Awards</u></p> <p>The Commission failed to prepare the Schedule of Expenditures of Federal Awards (SEFA) in compliance with guidelines prescribed by OMB Circular A-133, which resulted in several errors. Errors on the SEFA reduce the usefulness of the report to the users. Our tests identified the following errors:</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>a. The emergency unemployment compensation benefit payments authorized under the ARRA were not reported separately for CFDA 17.225 – Unemployment Insurance. The Commission estimates that these expenditures totaled \$162.7 million through June 30, 2009.</p> <p>b. Errors in the accounting records caused the unemployment insurance federal additional compensation (FAC) expenditures under ARRA to be overstated by \$4.2 million.</p> <p>See finding 09-SA-18 for further description.</p>
<p>09-SA-24 <u>Reporting:</u></p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Noncompliance in Unemployment Insurance Reporting</u></p> <p>Errors and omissions were noted on the Commission's unemployment insurance financial reports. Errors in these reports reduce the usefulness of the data to the users. The following issues were noted:</p> <ul style="list-style-type: none"> • The Commission failed to report emergency unemployment compensation funded through the American Recovery and Reinvestment Act (ARRA) separately in the comments section of the ETA 2112 <i>UI Financial Summary</i> report as prescribed by instructions from the federal agency. This occurred on the April, May, and June 2009 monthly reports with an estimated \$162.7 million not being reported as ARRA expenditures. • An accounting error overstated expenditures associated with the federal additional compensation payments. This caused expenditures on the April, May, and June 2009 monthly ETA 2112 <i>UI Financial Summary</i> reports to be overstated by a total of \$4.2 million. • According to the federal ETA Unemployment Insurance Reporting handbook, the quarterly ETA 227 <i>Overpayment Detection and Recovery Activities</i> reports are due by the first day of the second month following quarter-end. We noted that all quarters during 2009 were filed late and the June 2009 report still had not been filed as of February 2010. <p><i>Federal Award Information:</i> CFDA 17.225 – Unemployment Insurance - award # UI-18032-09-55-A-37; Unemployment Insurance – funding from the Federal Unemployment Trust Fund.</p> <p><i>Recommendation:</i> The Commission should enhance internal controls over reporting to ensure expenditures are properly reported and reports are filed timely in accordance with federal guidelines.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> The Commission will conduct a review of reporting requirements and monitor changes to those requirements so that the appropriate information is being reported on a timely basis and in accordance with federal guidelines.</p>
09-SA-25	<p>Special Tests and Provisions:</p> <p>Significant Deficiency</p>	<p><u>Deficiencies Noted in the Benefit Payment Quality Control Process</u></p> <p>Controls were not in place to ensure that all cases referred to the benefit payment quality control unit were properly investigated or completed within the required time. These deficiencies increase the risk that potential overpayments due to errors or fraud will go undetected. The following deficiencies were noted:</p> <ul style="list-style-type: none"> • There is no evidence of a second or supervisory review of cases to ensure the cases were properly investigated and appropriate action was taken to close the case. • Documentation is not maintained for all cases by investigators. Documentation is only maintained for cases resulting in prosecution for fraud. • The Benefits Audit Reporting Tracking System (BARTS) was implemented in April 2009 to replace the existing system. However, the BARTS does not provide the necessary aging and tracking reports to sufficiently monitor that cases are assigned, processed, and completed in 90 days in accordance with the Commission's internal policy. <p>In addition to limited reporting capabilities, there are deficiencies in the data being obtained from the BARTS:</p> <ul style="list-style-type: none"> • In a listing of 1,777 cases for the time period of April – June 2009, 118 duplicate cases were noted. • Seven cases were listed as being assigned to a P.O. Box rather than an investigator. It was unclear whether these cases were routed to an investigator and properly investigated. • The system was queried to return a report listing all cases worked by a particular individual for the three-month period. The results showed no cases for the individual when in fact the individual was known to have worked several cases during the period.

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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Federal Grant Award Information:</i> Unemployment Insurance – funding from the State and Federal Unemployment Trust Funds.</p> <p><i>Recommendation:</i> The Commission should implement controls to ensure the benefit overpayment cases are assigned, monitored, and completed appropriately and in a timely manner. Additionally, enhancements to the new tracking system should be made to ensure the necessary reports are available for management to monitor case processing.</p> <p><i>Agency Response:</i> The Commission will implement controls to ensure proper benefit overpayment case monitoring is conducted in a timely manner and enhance our new tracking system to ensure management reports are available for monitoring case processing.</p>

17.258 WIA ADULT 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-26	<u>Eligibility:</u>	<u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u>
	Significant Deficiency	<p>The Workforce Investment Act (WIA) case files did not contain sufficient documentation to provide evidence of eligibility or support the increased training costs for participants. This condition increases the risk that services will be provided to ineligible individuals.</p> <p>Our tests of 60 participants' case files revealed the following:</p> <ul style="list-style-type: none"> Three participants' case files did not have sufficient documentation to clearly support the participant's eligibility status. Documents that were not in the files included (1) the initial eligibility approval, (2) verification of the participant's underemployment, and (3) proof of a participant's dislocated worker status. By reviewing information outside the case file, we determined that the participants were eligible for WIA services. The WIA Application Guide requires that documentation be obtained and maintained that provides proof of the eligibility status. The case file for one dislocated worker did not have evidence of the approval for additional training costs. The authorization was in the Workforce Program Entitlement System, but not in the case file. The increase must be approved and signed by both the case manager and participant and included in the case file in accordance with the Commission's policies and procedures. <p><i>Federal Award Information:</i> Workforce Investment Act Cluster pass-through funding from Local Workforce Investment Boards through contracts with local employment security offices. Specifically, Local Board contract numbers: 08-2020-54-9900 with Regional Consolidated Partnership; 07-2020-45-9900 with Mid-Carolina; 07-2030-36-9900 with Centralina; and 07-2030-40-9900 with Eastern Carolina.</p> <p><i>Recommendation:</i> The Commission should implement policies and procedures to ensure proper documentation is obtained and maintained in participants' case files to support eligibility and allowance for service costs.</p> <p><i>Agency Response:</i> The Commission will review policies, procedures and program issuances with employees to ensure proper documentation is obtained and maintained in participants' case files to support eligibility and allowances for service costs.</p>

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

U.S. Department of Labor

N.C. Employment Security Commission

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-27	<u>Eligibility:</u> Significant Deficiency	<u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u> The Workforce Investment Act (WIA) case files did not contain sufficient documentation to provide evidence of eligibility or support the increased training costs for participants. This condition increases the risk that services will be provided to ineligible individuals. See finding 09-SA-26 for a description.
09-SA-28	<u>Reporting:</u> Material Weakness	<u>Errors Noted in the Schedule of Expenditures of Federal Awards</u> The Commission failed to prepare the Schedule of Expenditures of Federal Awards (SEFA) in compliance with guidelines prescribed by OMB Circular A-133, which resulted in several errors. Errors on the SEFA reduce the usefulness of the report to the users. See finding 09-SA-18 for a description.

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-29	Allowable Costs/Cost <u>Principles:</u> Significant Deficiency <u>Eligibility:</u> Significant Deficiency	<u>Inappropriate Information System Access</u> The Employment Security Commission allowed employees to have system access rights that were not necessary for their assigned job functions. As a result, there is an increased risk of errors and fraudulent transactions. See finding 09-SA-16 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-30	Allowable Costs/Cost Principles: Significant Deficiency <u>Eligibility:</u> Significant Deficiency	<u>Inappropriate Information System Access</u> The Employment Security Commission allowed employees to have system access rights that were not necessary for their assigned job functions. As a result, there is an increased risk of errors and fraudulent transactions. See finding 09-SA-16 for a description.
09-SA-31	<u>Reporting:</u> Material Weakness	<u>Errors Noted in the Schedule of Expenditures of Federal Awards</u> The Commission failed to prepare the Schedule of Expenditures of Federal Awards (SEFA) in compliance with guidelines prescribed by OMB Circular A-133, which resulted in several errors. Errors on the SEFA reduce the usefulness of the report to the users. See finding 09-SA-18 for a description.

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

U. S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-32	Procurement and Suspension and Debarment: Significant Deficiency	<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 a number of contracts funded by Highway Planning and Construction funds. The failure to comply with these requirements heightens the risk that the Department may have contracted with suspended or debarred parties.</p> <p>The Department did not verify that vendors receiving contracts in the Traffic Control Unit were 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. Our review of the Excluded Parties List System revealed that none of the contractors tested were debarred. Federal expenditures for these contracts totaled \$4,792,739.</p> <p><i>Federal Grant Award Information:</i> Highway Planning and Construction 2009</p> <p><i>Recommendation:</i> The Department should establish and implement procedures to ensure compliance with federal suspension and debarment regulations in all units.</p> <p><i>Agency Response:</i> Agency review validated the debarment clause was not found on five agreements executed in 2005 for Traffic Control services and the vendors were not debarred parties. The formation of a centralized Program Management Office in 2008 will ensure debarment requirements are clearly defined consistently for agreements with third parties.</p>
09-SA-33	Special Tests and Provisions: Material Weakness Material Noncompliance	<p><u>Testing Standards Were Not Met</u></p> <p>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>Our test of the Department's testing of Portland cement (cement specified for making the concrete pavement in roads) used in the three federally funded highway paving contracts revealed that the number of Portland cement samples taken for two contracts did not meet the Department's minimum material and test requirements. The testing is necessary to determine that the cement contains the specified level of ingredients. The errors noted are described below:</p>

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

U. S. Department of Transportation

N. C. Department of Transportation

For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> The Department should have taken 56 cement powder samples for Acceptance testing and 6 cement powder samples for Independent Assurance testing for one contract. The Department did not take any cement powder samples for this contract. The Department should have taken 58 cement powder samples for Acceptance testing and 6 cement powder samples for Independent Assurance testing for the other contract. The Department took 29 cement powder samples for Acceptance testing and exceeded the requirement for Independent Assurance by testing 19 samples. <p>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>This audit finding was also reported in the prior year.</p> <p><i>Federal Grant Award Information:</i> Highway Planning and Construction 2009</p> <p><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 for all Federal Highway Administration funded projects.</p> <p><i>Agency Response:</i> The Materials and Tests Unit implemented a quarterly audit process in June 2009 that impacts the 51 Resident Engineer offices throughout the State. In these audit sessions the Section Materials Specialists reviews records to verify compliance with the Minimum Sampling Guide. In addition the Section Materials Specialists will begin monthly project reviews of pertinent data in the Highway Construction and Materials System database (HiCAMS) in April 2010. Issues discovered through this review will be identified for resolution.</p> <p>NCDOT implemented a reorganization plan last year to provide an additional concrete technician to assist with the Assurance Sampling for concrete pavement. In addition a bi-annual audit, performed by the Field Operations Engineer who manages the Section Materials offices across the State, was implemented. We will combine these efforts with formal training for all Section Materials staff emphasizing the importance of compliance with the Independent Assurance Program.</p> <p>Training workshops for Resident Engineers is underway throughout the State that includes a presentation on the importance of compliance with the Minimum Sampling Guide and the consequences of non-compliance. The</p>

20.205 HIGHWAY PLANNING AND CONSTRUCTION (continued)

III. Federal Award Findings and Questioned Costs

U. S. Department of Transportation
N. C. Department of Transportation
For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	Chief Engineer of Operations will address this finding and the Department's corrective action plan at an Operations staff meeting. This action will ensure support of the 14 Division Engineers along with their respective staff members.
	In February 2010, a work group was formed at Materials and Tests to make recommendations based on risk factors in order to better evaluate and address business practices inclusive of concrete pavement and other concrete elements that contain Portland cement.

20.509 FORMULA GRANTS FOR OTHER THAN URBANIZED AREAS**III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-34	Activities Allowed/ <u>or Unallowed:</u> Material Weakness Questioned Cost Finding \$206,564	<p><u>Supervisor Review Procedures Not Performed</u></p> <p>The Department's control procedures to ensure that activities included in the subrecipients' applications for Formula Grants for Other Than Urbanized Areas funds are allowable were not being followed. This increases the risk that funds could be used for unallowable activities.</p> <p>As part of the internal controls to ensure that only allowable activities are funded by this program, the Department requires a specialist to review the application documentation and prepare and sign a Grant Application Review document that confirms the activity is allowable. The assistant director then reviews the Grant Application Review Document for any obvious errors and signs off as approved.</p> <p>In our test of a sample of 55 projects, we noted the following:</p> <ul style="list-style-type: none"> • Fifty-four Grant Application Review Documents showed no evidence of review and approval by the assistant director. • One project had no formal grant application yet the recipient was paid \$206,564 in federal funds. Since the required application was not available for audit, we will question these costs. <p>Federal guidelines require entities receiving federal awards to establish and maintain internal control systems designed to ensure compliance with federal laws, regulations, and program requirements.</p> <p><i>Federal Grant Award Information:</i> NC -18-X028 FY 2009</p> <p><i>Recommendation:</i> The Department should ensure that established control procedures are followed and ensure that there is adequate management review of subrecipients' applications.</p> <p><i>Agency Response:</i> The Assistant Director for Mobility and the Director (in the absence of the Assistant Director) reviews the funding recommendations of staff prior to seeking Board of Transportation approval or inclusion in a funding application to the Federal Transit Administration. For the FY09 application review, the individual had recently assumed the position of Assistant Director. The applications were reviewed by staff and discussed with management; however, no approval signature was provided.</p> <p>In the future, when positions are vacated, key activities and deadlines will be identified in writing for the incoming employee. Signature approval of applications will be an item on the checklist.</p>

20.509 FORMULA GRANTS FOR OTHER THAN URBANIZED AREAS (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Transportation

N.C. Department of Transportation

For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>The company in question provides rural vanpool services which is a different type of service than that provided by the community transportation systems that contract with human service agencies to provide demand response, subscription service. Some of the systems provide fixed route service along established routes. The nonprofit agency submitted information identifying the employers that would be served, a list of potential new employers, a project budget, and the federal and state certifications and assurances. The application requirements would not mirror that of community transportation systems. For example, there is no transportation advisory board or public hearing requirement since the service area is statewide. The Section 5311 State Management Plan will be updated to reflect the application requirements for rural vanpool projects by March 31, 2010.</p>
<p>09-SA-35 <u>Reporting:</u></p> <p>Significant Deficiency</p>	<p><u>Financial Status Reports Contained Errors</u></p> <p>The Department did not accurately report the unobligated balance of federal funds and unliquidated obligations on its financial status report submitted for the Formula Grants for Other Than Urbanized Areas program. Errors in the report reduce the usefulness of the data to the users.</p> <p>The Department reported \$14,545,087 as the recipient and federal share of unliquidated obligations in its report for the quarter ending June 30, 2009. This amount was overstated by \$3,578,155. The amount reported for the unobligated balance of federal funds was understated by \$3,225,509.</p> <p>The Department made similar errors in all financial status reports submitted during the audit year for this program. It was not until the current year through a training session that the Department learned that for reporting purposes, amounts are not considered obligated until they are funded to a specific project. Therefore, unliquidated amounts are the amounts that have been funded to projects but not expended.</p> <p>Title 49 CFR section 18.20(b) of the Code of Federal Regulations states that accurate, current, and complete disclosure of the financial results of financially assisted activities must be in accordance with the financial reporting requirements of the grant.</p> <p><i>Federal Grant Award Information:</i> NC -18-X028 FY 2009</p> <p><i>Recommendation:</i> The Department should ensure that amounts reported are in accordance with federal requirements. The Department should contact the federal agency to determine if a revised report is necessary or if the changes can be reflected on the next cumulative report.</p>

20.509 FORMULA GRANTS FOR OTHER THAN URBANIZED AREAS (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Transportation
N.C. Department of Transportation
For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> The Public Transportation Division staff has corrected this error in the Financial Status Reports submitted to the Federal Transit administration (FTA) for the 1st quarter of FY10 at the end of January 2010. We will report only obligated funds expended and unliquidated obligations that have been assigned for projects in SAP as indicated on the federal reports. Any unobligated funds not assigned to a project or set up under SAP will be reported in the unobligated fund balance. We followed previous guidance provided by the FTA. At a training session in Atlanta on January 20, 2010 both FTA and the division were informed by the contractor conducting the training that the guidance was incorrect.</p> <p>FTA was contacted and they advised to start with the reports submitted for the 1st quarter of FY10 in January 2010 and to make a note in the comment section that the division is now aware of the correct reporting requirement. Previous reporting should not be changed.</p>

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

U. S. Environmental Protection Agency

N.C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-36	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Subrecipient Audit Reports Were Not Obtained and Reviewed</u></p> <p>The Department of Environment and Natural Resources did not obtain and review the required audit reports from subrecipients that received capitalization grants from the Clean Water State Revolving Funds (CWSRF) and Drinking Water State Revolving Funds (DWSRF). As a result, the Department is in noncompliance with federal subrecipient monitoring requirements, and there is an increased risk of noncompliance occurring at the subrecipient level without timely corrective action.</p> <p>The Department identified 24 local governments that received over \$500,000 in federal funds during the 2008 fiscal year and were to submit an audit report to the Department by March 2009. Our tests of the entire population revealed the following:</p> <ul style="list-style-type: none"> Audit reports were not reviewed for five of the 10 subrecipients that received funds from the CWSRF. During the 2008 fiscal year, the Department disbursed \$11.8 million in federal funds to these subrecipients. Audit reports were not reviewed for six of the 14 subrecipients that received funds from the DWSRF. During the 2008 fiscal year, the Department disbursed \$10.6 million in federal funds to these subrecipients. <p>The <i>OMB Circular A-133 Compliance Supplement</i> requires pass-through entities to ensure subrecipients who expend \$500,000 or more in federal awards during the subrecipients' fiscal year have an audit completed within nine months after the end of the subrecipients' audit period. The pass-through entity is also required to issue management decisions on audit findings within six months after the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate action on all findings.</p> <p>This control deficiency also increases the risk of noncompliance with federal monitoring requirements applicable to American Recovery and Reinvestment Act (ARRA) funds received by the Department.</p> <p><i>Federal Award Information:</i> This finding affects the following grants:</p> <ul style="list-style-type: none"> CFDA 66.458 Capitalization Grants For Clean Water State Revolving Funds awards CS-37000104, CS-37000106, and CS-37000107, and the potential to impact ARRA grant 2W-95421209; CFDA 66.468 Capitalization Grants For Drinking Water State Revolving Funds awards FS-98433802, FS-98433803, FS-98433804, FS-98433805, and FS-98433806; and the potential to impact ARRA grant 2F-95423309-0, period February 17, 2009 – September 30, 2010 (S389A090033).

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

U. S. Environmental Protection Agency

N.C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p data-bbox="537 562 1471 680"><i>Recommendation:</i> The Department should strengthen its monitoring procedures and tracking system to ensure all required subrecipient audit reports are received and the Department's monitoring procedures are completed in accordance with federal requirements.</p> <p data-bbox="537 716 1471 928"><i>Agency Response:</i> All required audit reports were submitted on time by the recipients to the department; however, several of these reports were submitted to the Division of Environmental Health (DEH) rather than to the Office of the Controller (OOC). When the OOC became aware of the situation the reports were obtained and reviewed by appropriate personnel in the OOC within two days. The department will continue to ensure compliance with federal requirements.</p>

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

U. S. Environmental Protection Agency

N.C. Department of Environment and Natural Resources

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-37	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Subrecipient Audit Reports Were Not Obtained and Reviewed</u> The Department of Environment and Natural Resources did not obtain and review the required audit reports from subrecipients that received capitalization grants from the Clean Water State Revolving Funds (CWSRF) and Drinking Water State Revolving Funds (DWSRF). As a result, the Department is in noncompliance with federal subrecipient monitoring requirements, and there is an increased risk of noncompliance occurring at the subrecipient level without timely corrective action. See finding 09-SA-36 for a description.

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-38	Cash <u>Management:</u> Significant Deficiency	<p data-bbox="519 556 1476 588"><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p data-bbox="519 619 1476 745">The University did not complete all the monthly reconciliations for the students' financial aid awards as required by federal guidelines. As a result, there was an increased risk of errors in payments, receipts, and/or financial aid records and reports.</p> <p data-bbox="519 777 1476 1081">The financial aid department began preparing the monthly reconciliations between financial aid awards calculated by the University and the funds approved by the federal government to pay students' financial aid in September 2008. The financial aid department prepared a monthly reconciliation of the financial aid awards calculated by the University and the students' awards paid by the business and finance department only for April 2009 through June 2009. At no point during the fiscal year did the University reconcile financial aid disbursements per the financial aid department and the awards paid by the business and finance department to the federal funds drawn and deposited with the University.</p> <p data-bbox="519 1113 1476 1291">Chapter 12 of the federal Blue Book states that a school's financial management system must include monthly reconciliations of individual federal student aid awards as recorded in the financial aid, business office, student account, and federal systems. It also states that in order to have adequate internal control, the school must compare the total draws per the federal system to the amount disbursed to students or returned to the federal agency.</p> <p data-bbox="519 1323 1476 1354">Significant aspects of this finding were also reported in the prior year.</p> <p data-bbox="519 1386 1476 1480"><i>Federal Award Information:</i> Award numbers P063P080321, P375A080321, P007A083094, P033A083094, P379T09032, and P376S080321 for award year July 1, 2008 - June 30, 2009.</p> <p data-bbox="519 1512 1476 1669"><i>Recommendation:</i> The University should enhance internal control to ensure that all the required reconciliations are completed. A full reconciliation process should include comparisons of student financial aid awards recorded in the financial aid department, business office, federal system, and moneys actually received from the federal government.</p> <p data-bbox="519 1701 1476 1890"><i>Agency Response:</i> We concur with the recommendation and acknowledge the critical need for compliance with federal regulations. The Office of Financial Aid began reconciling with the federal system including actual draw downs per the Common Origination and Disbursement (COD) system in September 2008. In April 2009, the offices of Financial Aid and Student Accounts began performing monthly reconciliations of calculated student</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
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financial aid awards to actual financial aid paid to students. We completed the reconciliation process by reconciling financial aid, student accounts and Contracts and Grants draw downs of federal funds in G5 with the revenue posted to the general ledger effective January 2010.

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-39	<p><u>Cash Management:</u></p> <p>Significant Deficiency</p> <p><u>Special Tests and Provisions:</u></p> <p>Significant Deficiency</p>	<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 office and to the funds the University received from the federal government during the period July 2008 through March 2009. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports.</p> <p>Chapter 12 of the federal Blue Book requires that a school's financial management system include a monthly reconciliation of federal student aid awards recorded in the financial aid, business office, student account, and federal systems.</p> <p>This finding was also reported in the prior year.</p> <p><i>Federal Award Information:</i> CFDA # 84.007 - Federal Supplemental Educational Opportunity Grant, Award # P007A083145; CFDA # 84.032 - Federal Family Education Loans; CFDA # 84.033 - Federal Work Study Program, Award # P033A083145; CFDA # 84.038 - Federal Perkins Loan Program; CFDA # 84.063 - Federal Pell Grant Program, Award # P063P081947; CFDA # 84.375 - Academic Competitiveness Grant, Award # P375A081947; CFDA # 84.376 - National Science and Mathematics Access to Retain Talent Grant, Award # P376S081947; CFDA # 84.379 - Teacher Education Assistance for College and Higher Education Grants, Award # P379T081947. Award Year July 1, 2008 - June 30, 2009.</p> <p><i>This finding has been resolved.</i> The University implemented procedures to reconcile federal awards and correct the deficiencies as of April 2009.</p> <p><i>Agency Response:</i> We agree with the auditor's comments, and the following action has been taken to correct the deficiencies. The University has implemented procedures and controls to reconcile federal awards received, financial awards calculated by the financial aid department, awards paid by the business office. The deficiencies were corrected and the controls were implemented as of April 2009.</p>
09-SA-40	<p><u>Eligibility:</u></p> <p>Significant Deficiency</p>	<p><u>Inappropriate Information System Access Student Financial Aid Systems and Data</u></p> <p>The University did not maintain adequate internal control over access to student financial aid computer systems and data. As a result, there is an increased risk of error or fraud occurring without detection.</p>

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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>We identified four student service specialists, responsible for awarding financial aid, who had access to modify data and the rules for processing data. Access to modify rules for processing data should be limited to employees who are not involved with the awarding and disbursing of financial aid. These employees and an administrative support associate/verification specialist also had access to areas within the financial aid system that are not used by the University.</p> <p>Employees should be assigned the minimal level of information systems access needed to perform their job duties. Duties should be segregated such that employees, in the normal course of performing their assigned functions, can prevent or detect errors or fraud on a timely basis.</p> <p>Significant aspects of this finding were also reported in the prior year.</p> <p><i>Federal Award Information:</i> CFDA # 84.007 - Federal Supplemental Educational Opportunity Grant, Award # P007A083145; CFDA # 84.032 - Federal Family Education Loans; CFDA # 84.033 - Federal Work Study Program, Award # P033A083145; CFDA # 84.038 - Federal Perkins Loan Program; CFDA # 84.063 - Federal Pell Grant Program, Award # P063P081947; CFDA # 84.375 - Academic Competitiveness Grant, Award # P375A081947, CFDA # 84.376 - National Science and Mathematics Access to Retain Talent Grant, Award # P376S081947, CFDA # 84.379 - Teacher Education Assistance for College and Higher Education Grants, Award # P379T081947. Award Year July 1, 2008 - June 30, 2009.</p> <p><i>Recommendation:</i> The University should take appropriate steps to strengthen internal control over access to the computer systems and data and address the deficiencies described above.</p> <p><i>Agency Response:</i> We agree with the auditor's comments and the following action has been taken to correct the deficiencies. The Financial Aid Department and the Division of Information and Technology have modified the access for the student service specialists to the minimum level of information system access needed to perform their job duties. The Financial Aid Director will conduct an annual review of Banner classes to ensure that employees' security access does not exceed the level necessary to perform their assigned job duties.</p>

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-41	<u>Reporting:</u> Significant Deficiency	<p data-bbox="519 556 1466 588"><u>Federal Reporting to Office of the State Controller Contained Misstatements</u></p> <p data-bbox="519 619 1466 745">The University incorrectly reported expenditures of federal awards to the Office of the State Controller for inclusion in the State's schedule of expenditures of federal awards. We compared the reported expenditures to the University's accounting records and identified the following errors in the reported amounts.</p> <ul data-bbox="519 777 1466 1134" style="list-style-type: none"> <li data-bbox="519 777 1466 840">• Federal Supplemental Educational Opportunity Grants were understated by \$15,085. <li data-bbox="519 871 1466 903">• Federal Pell Grants were understated by \$131,814. <li data-bbox="519 934 1466 966">• Academic Competitiveness Grants were overstated by \$5,125. <li data-bbox="519 997 1466 1060">• National Science and Mathematics Access to Retain Talent Grants were overstated by \$8,000. <li data-bbox="519 1092 1466 1123">• Federal Family Education Loans were overstated by \$767,494. <p data-bbox="519 1155 1466 1281">Controls were not in place to ensure that the reporting to the Office of State Controller were prepared in accordance with federal requirements. OMB Circular A-133 requires that the University prepare federal expenditure reporting for the period covered by the University's financial statements.</p> <p data-bbox="519 1312 1466 1522"><i>Federal Award Information:</i> CFDA # 84.007 - Federal Supplemental Educational Opportunity Grant, Award # P007A083145; 84.032 - Federal Family Education Loans; CFDA # 84.063 - Federal Pell Grant Program, Award # P063P081947; CFDA # 84.375 - Academic Competitiveness Grant, Award # P375A081947; and CFDA # 84.376 - National Science and Mathematics Access to Retain Talent Grant, Award # P376S081947. Award Year July 1, 2008 - June 30, 2009.</p> <p data-bbox="519 1554 1466 1648"><i>Recommendation:</i> The University should enhance internal control to ensure that reports of expenditures of federal awards submitted to the Office of the State Controller are complete and accurate.</p> <p data-bbox="519 1680 1466 1871"><i>Agency Response:</i> We agree with the auditor's comments, and the following action has been taken to correct the deficiencies. The University has implemented procedures and controls to reconcile federal awards received, to financial awards calculated by the financial aid department, to awards paid by the business office. The deficiencies were corrected and the controls were implemented as of April 2009.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-42	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$225	<u>Student Financial Aid Over-Awards and Errors</u> 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 \$69,144 in federal costs. [CFDA 84.007, \$225; CFDA 84.032, \$60,357; CFDA 84.063, \$592; CFDA 93.925, \$7,970]. During our audit, we noted the following: <ul style="list-style-type: none"> • Undocumented changes to 17 student financial aid recipients' cost of attendance budgets resulted in over-awards of \$59,094. We tested 31 students with manual changes to their cost of attendance budgets in the 2008-2009 academic year and found that 29 of the 31 student files had no documentation to justify the budget changes. Modifications to the budgets can be made at the University's discretion for students with specific needs, but all changes are required to be documented in each student's file • We tested 45 students for eligibility during the 2008-2009 academic year and identified four students who were over-awarded aid. One student was over-awarded \$6,066 when an incorrect enrollment status was used in the student's award calculation. One student was over-awarded \$1,825 due to an oversight in the University's award calculation. Two students were over-awarded \$2,159 when the University did not correctly consider other scholarships received in the calculation of student need. We determined that 36 different scholarship programs and waivers awarded at the University were incorrectly considered in the calculation of student financial aid need. <p>In addition, the University erroneously awarded four students in our sample of 45 the wrong type of federal loans. The students received \$8,030 in unsubsidized federal loans when they should have received \$11,084 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>Significant aspects of this finding have been reported for three consecutive years.</p> <p><i>Federal Award Information:</i> Award #s – P063P061969, P007A063195, T08HP09694A0, and Federal Family Education Loans; Award year - 7/1/08 to 6/30/09.</p> <p><i>Recommendation:</i> The University should improve internal control to ensure that student financial aid is awarded in accordance with federal regulations and changes to student financial aid budgets are documented.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
<i>Agency Response:</i> Concur with finding.		
09-SA-43	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$900	<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 three students selected for verification by the Department of Education. As a result, we are questioning \$32,148 in federal costs. [CFDA 84.007, \$900; CFDA 84.032, \$22,955; CFDA 84.063 \$8,293].</p> <p>There was no documentation in three of 51 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>This finding was also reported in the prior year.</p> <p><i>Federal Grant Award Information:</i> Award #s – P063P061969, P007A063195, and Federal Family Education Loans; Award year - 7/1/08 to 6/30/09.</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>
09-SA-44	<u>Eligibility:</u> Significant Deficiency	<p><u>Inconsistencies in Students' Cost of Attendance</u></p> <p>The University established different cost of attendance budgets for categories of similar students and similar aid periods. Federal regulations require that the University establish standard costs of attendance for different categories of students and apply the cost allowances uniformly to all students within the categories.</p> <p>The University's cost of attendance budgets for undergraduate students with children or undergraduate students who are married were different from the undergraduate students who have no children or are unmarried. We noted the following inconsistencies:</p> <ul style="list-style-type: none"> • Cost of attendance budgets were \$312 to \$1,875 more, depending on aid period, for an in-state student living off campus who has children or is

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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>married than for the same category of student who has no children or is unmarried.</p> <ul style="list-style-type: none"> • Cost of attendance budgets were \$312 to \$1,016 more, depending on aid period, for an out-of-state student living off campus who has children or is married than for the same category of student who has no children or is unmarried. <p>In addition, the University's cost of attendance budgets for one semester (fall or spring aid period) were substantially less than half of the amount for a two-semester aid period (fall and spring budget combined).</p> <p><i>Federal Grant Award Information:</i> Award #s – P063P061969, P007A063195, P0331083195, P376S061969, P375A081969, T08HP09694A0, A10HP10244-01-00, Federal Family Education Loans, and Federal Perkins Loan Program; Award year - 7/1/08 to 6/30/09</p> <p><i>Recommendation:</i> The University should apply the same cost of attendance budget to similar groups of students and similar aid periods in accordance with federal regulations.</p> <p><i>This finding has been resolved:</i> The University corrected inconsistencies in cost of attendance budgets and aid periods for the 2009-2010 academic year.</p>

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

U.S. Department of Education

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-45	Matching, Level of Effort, <u>Earmarking:</u> Significant Deficiency	<p><u>Action Not Taken on Maintenance of Effort Requirement</u></p> <p>The Department did not take appropriate action on a subrecipient that did not meet the required maintenance of effort for the Title I Cluster. The Department did not reduce the subrecipient's Title I allocation during the fiscal year as required by federal regulations.</p> <p>The Department calculated the maintenance of effort in January 2009 to determine which subrecipients failed to maintain the required fiscal effort. One subrecipient failed to maintain the required fiscal effort by approximately \$90,000 or 13 percent of its Title I Cluster allocation. However, the Department did not reduce the subrecipient's allocation of Title I Cluster funds by 13 percent as required by federal regulations until our audit inquiry in November 2009.</p> <p>According to 20 US Code section 7901, the State must reduce the amount of the allocation of funds in any fiscal year in the exact proportion by which the subrecipient fails to meet the maintenance of effort.</p> <p><i>Federal Award Information:</i> This finding impacts these federal programs:</p> <ul style="list-style-type: none"> • Title I Grants to Local Education Agencies: Federal funding period July 1, 2008 – September 30, 2009 (S010A080033A). • Title I Grants to Local Education Agencies, Recovery Act: Federal funding period February 17, 2009 – September 30, 2010 (S389A090033). <p><i>Recommendation:</i> The Department should implement an effective control to ensure that Title I funds are reduced for subrecipients that fail to meet the level of effort requirement.</p> <p><i>Agency Response:</i> The failure to reduce the Title I funding of the subrecipient, that did not meet the required maintenance of effort, was an oversight and the funding will be reduced. We have implemented an additional step in the process to minimize the possibility of this oversight occurring again.</p>
09-SA-46	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>The Department did not issue management decisions on audit findings after receipt of its subrecipients' audit reports. Management decisions are required to clearly state whether the audit finding is sustained, the reasons for the decision, and the expected auditee action. Without formal management</p>

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

U.S. Department of Education

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>decisions, the subrecipients cannot clearly demonstrate to their auditors or others that the prior audit findings have been resolved and that the corrective action taken was accepted.</p> <p>Our review of 19 subrecipients' audit reports revealed that seven had findings related to federal awards. The Department communicated with the subrecipients through e-mails or phone calls and ensured that corrective action was taken on the findings. However, the Department did not issue formal management decisions on those audit findings.</p> <p>OMB Circular A-133 requires a pass-through agency to issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.</p> <p><i>Federal Award Information:</i> This finding impacts these federal programs:</p> <ul style="list-style-type: none"> • Title I Grants to Local Education Agencies: Federal funding period July 1, 2007 – September 30, 2008 (S010A070033A). • Special Education – Grants to States: Federal funding period July 1 2007 – September 30, 2007 (H027A070092A). • Special Education – Preschool Grants: Federal funding period July 1, 2007 – September 30, 2008 (H173A070096) • Career and Technical Education – Basic Grant to States: Federal funding period July 1 2007 – September 30, 2008 (V048A070033A) <p><i>Recommendation:</i> The Department should comply with federal regulations by issuing a management decision on audit findings to its subrecipients within six months after receipt of the audit report unless a waiver is granted.</p> <p><i>Agency Response:</i> Currently the Department notifies subrecipients when a corrective action does not adequately address an audit finding. The Department does follow-up on audit findings to assure resolutions. The Department will implement a policy to notify subrecipients within six months when items are resolved.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-47	Subrecipient Monitoring: Material Weakness Material Noncompliance	<p data-bbox="519 556 1481 588"><u>Deficiencies With Special Education Cluster Subrecipient Monitoring</u></p> <p data-bbox="519 619 1481 756">We identified deficiencies in the Department's fiscal monitoring procedures for the Special Education cluster grants. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will not be detected. Subrecipients received approximately \$333 million of Special Education funds during the year.</p> <p data-bbox="519 798 1481 829">The deficiencies noted are described below:</p> <ul data-bbox="519 861 1481 1501" style="list-style-type: none"> <li data-bbox="519 861 1481 1018">• The Department's existing monitoring plan requires that each subrecipient be monitored at least once over a five-year period. The monitoring can take the form of site visits or desk reviews. However, only 16 of the 43 subrecipients scheduled for monitoring in fiscal year 2009 were actually monitored. <li data-bbox="519 1039 1481 1228">• The Department did not modify its monitoring plan to ensure that subrecipients of American Recovery and Reinvestment Act (ARRA) funds will be monitored prior to the end of the grant. Without changing its existing monitoring plan, the Department will not monitor some recipients until years after the ARRA funds have been spent. The Department received the grant award notifications for the Special Education ARRA funds in April 2009. <li data-bbox="519 1249 1481 1501">• The Department did not send its monitoring reports, including the required corrective action, to subrecipients in a timely manner. We examined four reports and noted that three were sent to subrecipients six months or more after the monitoring visit. The other report was sent to the subrecipient timely, but did not specify a deadline for when the corrective action had to be taken. The delay in issuing reports and the lack of a deadline for corrective action increase the likelihood that the subrecipients will not take timely corrective action on the findings. <p data-bbox="519 1533 1481 1648">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 data-bbox="519 1680 1481 1711"><i>Federal Award Information:</i> This finding impacts these federal programs:</p> <ul data-bbox="519 1743 1481 1873" style="list-style-type: none"> <li data-bbox="519 1743 1481 1873">• Special Education – Grants to States: 1) Federal funding periods July 2006 – September 30, 2007 (H027A060092A); 2) July 1, 2007 – September 30, 2008 (H027A070092A); and 3) July 1, 2008 – September 30, 2009 (H027A080092A).

84.027 SPECIAL EDUCATION – GRANTS TO STATES (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> • Special Education – Preschool Grants: 1) Federal funding periods July 1, 2006 – September 30, 2007 (H173A060096); 2) July 1, 2007 – September 30, 2008 (H173A070096); and 3) July 1, 2008 – September 30, 2009 (H173A080096). • Special Education Grants to States, Recovery Act: Federal funding period February 17, 2009 – September 30, 2010 (H391A090092). • Special Education – Preschool Grants, Recovery Act: Federal funding period February 17, 2009 – September 30, 2010 (H392A090096). <p><i>Recommendation:</i> The Department should implement effective monitoring procedures that ensure timely monitoring of all subrecipients, timely distribution of monitoring reports, and timely corrective action. In addition, special emphasis should be placed on the ARRA funds.</p> <p><i>Agency Response:</i> The Department is developing fiscal monitoring procedures for the Special Education cluster which will include desk audits of expenditures by all subrecipients each fiscal year as well as onsite visits in conjunction with the program compliance verification visits. The procedures place special emphasis on the ARRA funds. Currently the Department discusses findings with the subrecipients during the onsite visits thus getting a verbal commitment that corrective action will be taken timely. The Department will also issue the formal monitoring reports of these findings within 30 business days of the completion of each onsite visit to further insure the corrective actions are taken.</p>
09-SA-48 Subrecipient Monitoring: Material Weakness Material Noncompliance	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>The Department did not issue management decisions on audit findings after receipt of its subrecipients' audit reports. Management decisions are required to clearly state whether the audit finding is sustained, the reasons for the decision, and the expected auditee action. Without formal management decisions, the subrecipients cannot clearly demonstrate to their auditors or others that the prior audit findings have been resolved and that the corrective action taken was accepted. See finding 09-SA-46 for a description.</p>

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

U.S. Department of Education

Catawba Valley Community College

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-49	Special Tests and Provisions: Significant Deficiency Questioned Cost Finding \$20,220	<p><u>Failure to Return Unearned Student Financial Assistance to Lenders</u></p> <p>Catawba Valley Community College did not return unearned student financial assistance to federal lending agencies in accordance with program regulations. At the request of the auditors, the College determined that as of June 30, 2009, it owed federal lending agencies \$15,150 for the 2009 academic year.</p> <p>When students withdraw, the College is required to compute the amount of unearned student financial assistance credited to the students' accounts for tuition and fees and return it to the particular federal lending agency. At year-end, the College had not paid any refunds and did not report a liability in the financial statements for the amount owed.</p> <p>Upon our request, the College investigated the refund requirements and subsequently returned \$5,070 to federal lending agencies for the 2008, 2005, and 2004 academic years.</p> <p><i>Federal Award Information:</i> CFDA # 84.032 – Federal Family Education Loans / 2008-2009.</p> <p><i>Recommendation:</i> The College should implement effective internal control procedures to ensure that unearned student financial assistance is returned to federal lending agencies in accordance with program regulations.</p> <p><i>Agency Response:</i> We concur.</p>

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-50	Cash <u>Management:</u> Significant Deficiency	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>The University did not complete all the monthly reconciliations for the students' financial aid awards as required by federal guidelines. As a result, there was an increased risk of errors in payments, receipts, and/or financial aid records and reports. See finding 09-SA-38 for a description.</p>
09-SA-51	Special Tests and <u>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 within the required timeframe. Federal regulations (34 CFR section 668.167(b)) require the University to disburse loan funds to students within three business days following the date the funds are received by electronic transfer and within 30 calendar days if the funds are received by check.</p> <p>We tested 60 students who were awarded Federal Family Education Loans. In 15 cases, the students did not receive their loan funds until one to 29 business days beyond the date funds should have been disbursed.</p> <p>Significant aspects of this finding were reported in the prior year.</p> <p><i>Federal Award Information:</i> Federal Family Education Loans for award year July 1, 2008 - June 30, 2009.</p> <p><i>Recommendation:</i> The University should implement procedures to ensure that Federal Family Education Loan funds are disbursed to students within the required time frame.</p> <p><i>Agency Response:</i> We concur with the recommendations. At the time the findings for the 2008 year were released, all Federal Family Education Loans for the fall 2008 disbursements and all but 35 spring 2009 disbursements were already made and could not be corrected. From the previous finding, we implemented a corrective action plan to address this issue in the spring 2009 (too late to impact the spring). These actions resulted in correcting the audit finding during the summer of 2009. The 35 remaining spring disbursements all disbursed within the 3 day limit. The additional controls have been added:</p> <ol style="list-style-type: none"> July 2009 – A loan aging report is run twice a week to show any Federal Family Education Loans funds not disbursed. Under the UNC FIT standard, we have 3 days to disburse funds. This information is reported to General Administration.

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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	b. August 2009 – All awards are locked until ready to disburse.
	c. September 2009 - We modified when funds are received from the lenders. Each lender now sends funds once a week instead of everyday.
	d. January 2010 - Student Accounts allows Financial Aid to continue to disburse daily so that FFEL funds are not waiting to post to the students' accounts.

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-52	<u>Cash Management:</u> Significant Deficiency <u>Special Tests and Provisions:</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 office and to the funds the University received from the federal government during the period July 2008 through March 2009. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 09-SA-39 for a description.
09-SA-53	<u>Eligibility:</u> Significant Deficiency	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> The University did not maintain adequate internal control over access to student financial aid computer systems and data. As a result, there is an increased risk of error or fraud occurring without detection. See finding 09-SA-40 for a description.
09-SA-54	<u>Reporting:</u> Significant Deficiency	<u>Federal Reporting to Office of the State Controller Contained Misstatements</u> The University incorrectly reported expenditures of federal awards to the Office of the State Controller for inclusion in the State's schedule of expenditures of federal awards. We compared the reported expenditures to the University's accounting records and identified the following errors in the reported amounts. See finding 09-SA-41 for a description.

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

U.S. Department of Education

Wake Technical Community College

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-55	Cash <u>Management:</u> Material Weakness Material Noncompliance	<p><u>Federal Loan Funds Not Disbursed Timely</u></p> <p>The College did not disburse federal loan funds to students within the required timeframe. Federal regulations (34 CFR, section 668.167(b)) require the College to disburse loan funds as soon as administratively possible, but no later than three business days following the date that the funds are received.</p> <p>We tested 87 student disbursements of Federal Family Education Loan funds. In 79 cases, the students did not receive their loan funds until four to 41 days after the College had received the funds from the lenders.</p> <p><i>Federal Grant Award Information:</i> Award Year July 1, 2008 – June 30, 2009</p> <p><i>Recommendation:</i> The College should implement procedures to ensure that Federal Family Education Loan funds are disbursed to students within the required timeframe.</p> <p><i>Agency Response:</i> The College uses a third party company (ELM) to process FFEL loans. The Accounting Office has always adhered to the three day disbursement regulation for direct draw down DOE funds, but was not aware the regulation also applied to FFEL funds. The Financial Aid Office had scheduled weekly automatic deposits with ELM for ease of processing. Future deposits from ELM will coincide with the Semester Disbursement Schedule jointly prepared between the two offices. This modification will assure loan disbursements within the prescribed deadlines. The College also plans to introduce the Federal Direct Loan program in fall 2010 to replace the FFEL program. The Direct Loan program follows the same draw down procedures for DOE funds.</p>
09-SA-56	Special Tests and <u>Provisions:</u> Significant Deficiency	<p><u>Untimely Return of Federal Funds</u></p> <p>The College did not return unearned student financial aid funds related to the Federal Family Education Loans (FFEL) program to the federal government in a timely manner. Federal regulations (34 CFR, section 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 that the College determines that the student withdrew.</p>

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

U.S. Department of Education

Wake Technical Community College

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>We tested 60 students who were awarded federal financial aid for FFEL and then withdrew from the College. We found 16 cases in which the College returned the unearned award funds to the federal government at least 54 days late. In eight of these cases, the College returned the unearned funds to the federal government at least 130 days late.</p> <p><i>Federal Grant Award Information:</i> Award Year July 1, 2008 – June 30, 2009</p> <p><i>Recommendation:</i> The College should ensure that federal awards 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> The Financial Aid Office in coordination with the Accounting Office will ensure federal awards that are unearned by students who withdraw from the College are returned to the federal government within the required time frame by increasing the number of times per semester the "Return to Title IV Report" is processed. In addition, the Executive Vice President will advise all faculty of the importance of timely reporting of withdrawals and will take corrective action as situations merit.</p>
09-SA-57	<p>Special Tests and Provisions:</p> <p>Significant Deficiency</p>	<p><u>Untimely Notice to Lender of Changes in Students' Status</u></p> <p>The College did not provide student financial aid lenders timely notice of student withdrawals from the College. Federal regulations (34 CFR, section 682.610(c)) requires the College to notify the lender within 30 days of its discovery that a recipient of Federal Family Education Loan funds has ceased to be enrolled on at least a half-time basis, failed to enroll, has ceased to be enrolled on a full-time basis, 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 College failed to provide timely notice for 10 of the 60 student withdrawals we reviewed. Changes in students' status were reported between 47 and 337 days late.</p> <p><i>Federal Grant Award Information:</i> Award Year July 1, 2008 – June 30, 2009.</p> <p><i>Recommendation:</i> The College should improve controls to provide for timely notification of changes in students' status.</p>

84.032 FEDERAL FAMILY EDUCATION LOANS (continued)

III. Federal Award Findings and Questioned Costs

U.S. Department of Education
Wake Technical Community College
For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<i>Agency Response:</i> The Financial Aid Office in conjunction with the Registrar's Office will improve timeliness in reporting student withdrawals by increasing the frequency of submissions to the National Student Clearinghouse each semester from the current three times to four. In addition, the Executive Vice President will advise all faculty of the importance of timely reporting of withdrawals and will take corrective action as situations merit.

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-58	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$60,357	<u>Student Financial Aid Over-Awards and Errors</u> 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 \$69,144 in federal costs. [CFDA 84.007, \$225; CFDA 84.032, \$60,357; CFDA 84.063, \$592; CFDA 93.925, \$7,970]. See finding 09-SA-42 for a description.
09-SA-59	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$22,955	<u>Weakness in the Student Financial Aid Application Verification Process</u> The University did not document that eligibility verification procedures were performed for three students selected for verification by the Department of Education. As a result, we are questioning \$32,148 in federal costs. [CFDA 84.007, \$900; CFDA 84.032, \$22,955; CFDA 84.063 \$8,293]. See finding 09-SA-43 for a description.
09-SA-60	<u>Eligibility:</u> Significant Deficiency	<u>Inconsistencies in Students' Cost of Attendance</u> The University established different cost of attendance budgets for categories of similar students and similar aid periods. Federal regulations require that the University establish standard costs of attendance for different categories of students and apply the cost allowances uniformly to all students within the categories. See finding 09-SA-44 for a description.
09-SA-61	<u>Special Tests and Provisions:</u> Significant Deficiency Questioned Cost Finding \$1,801	<u>Student Financial Aid Funds For Withdrawn Students Not Cleared Timely</u> The University did not properly return student financial aid funds to the federal government or appropriate lenders and disburse remaining funds to withdrawn students when due. We identified \$1,894 that was not returned to funding sources or disbursed to students at all and \$42,571 that was returned to the federal government or lenders late. [CDFA 84.032, \$1,801; CFDA 84.063, \$93]. 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. Any earned grant funds should be disbursed to the student's account. The funds must be returned or disbursed within 45 days of the date that the University determined that a student withdrew.

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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>We tested 81 students who withdrew from the University during the 2008-09 academic year. In two cases, no calculation was performed to determine if there were funds subject to return. We performed the calculation and determined that \$1,801 should have been returned. In one case, the calculation was performed; however, the University failed to disburse earned grant funds in the amount of \$93 to the student's account. In 19 cases, the calculation was performed and funds totaling \$42,571 were returned; however, they were returned between 17 and 165 days late.</p> <p>This finding has been reported for three consecutive years.</p> <p><i>Federal Award Information:</i> Award #s – P063P061969 and Federal Family Education Loans; Award year – 7/1/08 to 6/30/09</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 and any earned grant funds are disbursed to the student's account.</p> <p><i>Agency Response:</i> Concur with finding.</p>

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-62	Cash <u>Management:</u> Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> The University did not complete all the monthly reconciliations for the students' financial aid awards as required by federal guidelines. As a result, there was an increased risk of errors in payments, receipts, and/or financial aid records and reports. See finding 09-SA-38 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-63	<u>Cash Management:</u> Significant Deficiency <u>Special Tests and Provisions:</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 office and to the funds the University received from the federal government during the period July 2008 through March 2009. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 09-SA-39 for a description.
09-SA-64	<u>Eligibility:</u> Significant Deficiency	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> The University did not maintain adequate internal control over access to student financial aid computer systems and data. As a result, there is an increased risk of error or fraud occurring without detection. See finding 09-SA-40 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-65	<u>Eligibility:</u> Significant Deficiency	<u>Inconsistencies in Students' Cost of Attendance</u> The University established different cost of attendance budgets for categories of similar students and similar aid periods. Federal regulations require that the University establish standard costs of attendance for different categories of students and apply the cost allowances uniformly to all students within the categories. See finding 09-SA-44 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-66	Cash <u>Management:</u> Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> The University did not complete all the monthly reconciliations for the students' financial aid awards as required by federal guidelines. As a result, there was an increased risk of errors in payments, receipts, and/or financial aid records and reports. See finding 09-SA-38 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-67	<u>Cash Management:</u> Significant Deficiency <u>Special Tests and Provisions:</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 office and to the funds the University received from the federal government during the period July 2008 through March 2009. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 09-SA-39 for a description.
09-SA-68	<u>Eligibility:</u> Significant Deficiency	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> The University did not maintain adequate internal control over access to student financial aid computer systems and data. As a result, there is an increased risk of error or fraud occurring without detection. See finding 09-SA-40 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-69	<u>Eligibility:</u> Significant Deficiency	<u>Inconsistencies in Students' Cost of Attendance</u> The University established different cost of attendance budgets for categories of similar students and similar aid periods. Federal regulations require that the University establish standard costs of attendance for different categories of students and apply the cost allowances uniformly to all students within the categories. See finding 09-SA-44 for a description.

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

U.S. Department of Education

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-70	Allowable Costs/Cost Principles: Significant Deficiency	<p data-bbox="519 556 1476 588"><u>Personnel Costs Charged to Career and Technical Education Grant in Error</u></p> <p data-bbox="519 619 1476 745">The Department erroneously charged part of two employees' salaries and benefits to the Career and Technical Education grant. As a result, funds were spent for unallowed costs. Controls were not in place to ensure that only allowable personnel costs were charged to the program.</p> <p data-bbox="519 777 1476 997">Our tests of administrative expenditures revealed that a portion of two employees' salaries and benefits were charged to the Career and Technical Education grant for the entire year even though these employees were not working with this grant. The Department identified this error and made an adjustment to charge the salaries to the appropriate grants. However, the Department's adjustment only removed a portion of the cost, leaving \$5,265 of unallowable costs.</p> <p data-bbox="519 1029 1476 1092">According to OMB Circular A-87, costs are allocable to a grant only if benefits are received by that grant.</p> <p data-bbox="519 1123 1476 1228"><i>Federal Award Information:</i> This finding impacts federal funding periods July 1, 2006 – September 30, 2007 (V048A060033) and July 1, 2007 – September 30, 2008 (V048A070033).</p> <p data-bbox="519 1260 1476 1480"><i>Recommendation:</i> The Department's budget personnel should provide to the director of the Career and Technical Education grants an annual updated list of all personnel to be paid from Career and Technical Education funds. This list should be reviewed to ensure that only assigned personnel's salaries will be charged to the Career and Technical Education grant. The Department should also strengthen controls over adjustments to ensure that it reflects the entire year's activity.</p> <p data-bbox="519 1512 1476 1827"><i>Agency Response:</i> The Department's budget personnel do provide a current list of all personnel being paid from the Career and Technical Education grant to the director and require the director to sign off on the document indicating agreement with the staff being charged. In this instance, staff was made aware that the responsibilities of two staff on the list had changed and the funding supporting their positions was permanently changed. However, the permanent change occurred late in the fiscal year and the staff responsible for transferring the payroll expenditures coded to the Career and Technical Education grant failed to do so. The Department will reimburse the Career and Technical Education grant for this questioned cost.</p>

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

U.S. Department of Education

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs		Findings and Recommendations
09-SA-71	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Career and Technical Education Grant Lacks Formalized Monitoring Procedures</u></p> <p>The Department's monitoring procedures were not adequately documented to demonstrate that it performed sufficient monitoring of the Career and Technical Education funds. This condition limits the Department's ability to ensure that funds granted to subrecipients are expended in accordance with grant requirements. Subrecipients received approximately \$20 million of Career and Technical Education funds during the year.</p> <p>We tested 27 subrecipients and found that nine were visited by the Career and Technical Education coordinators. However, there was no formal documentation or checklist of what was reviewed during the visits to substantiate that the subrecipients were monitored for compliance with all applicable federal requirements. Although, subrecipients provided a year-end self evaluation of their performance against established performance indicators, the Department did not have any formal ongoing monitoring process to verify the accuracy of the reported information. In addition the Department did not have a formalized plan that identified the subrecipients that would be monitored during the year.</p> <p>According to 31 US Code 7502, a pass-through entity should monitor the subrecipients' use of federal awards through site visits, limited scope audits, or other means.</p> <p><i>Federal Award Information:</i> This finding impacts federal funding periods July 1, 2007 – September 30, 2008 (V048A070033) and July 1, 2008 – September 30, 2009 (V048A080033).</p> <p><i>Recommendation:</i> The Department should develop effective monitoring procedures to ensure that subrecipients comply with all applicable federal requirements through scheduled site visits and complete and retain adequate documentation, such as formal reports and checklists.</p> <p><i>Agency Response:</i> The Department will formalize/appropriately document the Career and Technical Education subrecipient monitoring methodology.</p>
09-SA-72	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>The Department did not issue management decisions on audit findings after receipt of its subrecipients' audit reports. Management decisions are required to clearly state whether the audit finding is sustained, the reasons for the decision, and the expected auditee action. Without formal management</p>

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

U.S. Department of Education

N.C. Department of Public Instruction

For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	decisions, the subrecipients cannot clearly demonstrate to their auditors or others that the prior audit findings have been resolved and that the corrective action taken was accepted. See finding 09-SA-46 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-73	Cash <u>Management:</u> Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> The University did not complete all the monthly reconciliations for the students' financial aid awards as required by federal guidelines. As a result, there was an increased risk of errors in payments, receipts, and/or financial aid records and reports. See finding 09-SA-38 for a description.

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-74	<u>Cash Management:</u> Significant Deficiency <u>Special Tests and Provisions:</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 office and to the funds the University received from the federal government during the period July 2008 through March 2009. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 09-SA-39 for a description.
09-SA-75	<u>Eligibility:</u> Significant Deficiency	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> The University did not maintain adequate internal control over access to student financial aid computer systems and data. As a result, there is an increased risk of error or fraud occurring without detection. See finding 09-SA-40 for a description.
09-SA-76	<u>Reporting:</u> Significant Deficiency	<u>Federal Reporting to Office of the State Controller Contained Misstatements</u> The University incorrectly reported expenditures of federal awards to the Office of the State Controller for inclusion in the State's schedule of expenditures of federal awards. We compared the reported expenditures to the University's accounting records and identified the following errors in the reported amounts. See finding 09-SA-41 for a description.

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

U.S. Department of Education

Wake Technical Community College

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-77	<u>Reporting:</u> Significant Deficiency	<p><u>Lack Of Controls Over Required Reporting of Federal Award Data</u></p> <p>The College did not have internal controls in place to ensure that required reporting of Pell Grant disbursements was submitted. Although actual noncompliance was not identified, there is an increased risk that the College would not comply with federal regulations for administering the federal assistance program.</p> <p>OMB Circular A-133 requires the College to submit disbursement data to the Common Origination and Disbursement system within 30 days from the date of the disbursement.</p> <p><i>Federal Award Information:</i> Award # P063P082554; Award Year July 1, 2008 – June 30, 2009.</p> <p><i>Recommendation:</i> The College should design and implement policies and procedures to monitor and ensure that all required data related to the disbursement of Pell funds are reported timely and accurately to the Department of Education.</p> <p><i>Agency Response:</i> The Financial Aid Office already relies on the Semester Disbursement Schedule as a reminder to report Common Origination and Disbursements for planned large batch financial aid payments. An automated internal report has been created that originates from IT Services on a weekly basis to ensure that the College continues “exception free” timely reporting of Federal data when processing interim small batch financial aid payments.</p>
09-SA-78	<u>Special Tests and Provisions:</u> Significant Deficiency	<p><u>Untimely Return of Federal Funds</u></p> <p>The College did not return unearned student financial aid funds related to the Federal Family Education Loans (FFEL) program to the federal government in a timely manner. Federal regulations (34 CFR, section 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 that the College determines that the student withdrew. See finding 09-SA-56 for a description.</p>

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-79	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$592	<u>Student Financial Aid Over-Awards and Errors</u> 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 \$69,144 in federal costs. [CFDA 84.007, \$225; CFDA 84.032, \$60,357; CFDA 84.063, \$592; CFDA 93.925, \$7,970]. See finding 09-SA-42 for a description.
09-SA-80	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$8,293	<u>Weakness in the Student Financial Aid Application Verification Process</u> The University did not document that eligibility verification procedures were performed for three students selected for verification by the Department of Education. As a result, we are questioning \$32,148 in federal costs. [CFDA 84.007, \$900; CFDA 84.032, \$22,955; CFDA 84.063 \$8,293]. See finding 09-SA-43 for a description.
09-SA-81	<u>Eligibility:</u> Significant Deficiency	<u>Inconsistencies in Students' Cost of Attendance</u> The University established different cost of attendance budgets for categories of similar students and similar aid periods. Federal regulations require that the University establish standard costs of attendance for different categories of students and apply the cost allowances uniformly to all students within the categories. See finding 09-SA-44 for a description.
09-SA-82	<u>Special Tests and Provisions:</u> Significant Deficiency Questioned Cost Finding \$93	<u>Student Financial Aid Funds For Withdrawn Students Not Cleared Timely</u> The University did not properly return student financial aid funds to the federal government or appropriate lenders and disburse remaining funds to withdrawn students when due. We identified \$1,894 that was not returned to funding sources or disbursed to students at all and \$42,571 that was returned to the federal government or lenders late. [CDFA 84.032, \$1,801; CFDA 84.063, \$93]. See finding 09-SA-61 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-83	Equipment and Real Property Management: Significant Deficiency	<p><u>Control Weaknesses Over Fixed Asset Inventory</u></p> <p>The Department of Health and Human Services does not have adequate internal control in place to ensure compliance with federal equipment maintenance requirements for the Rehabilitation Services – Vocational Rehabilitation Grants to States. As a result, we found the equipment records were not being properly maintained, which increases the risk that assets will not be properly safeguarded.</p> <p>The Department's controller's office does not review the reconciliation between the divisions' annual inventory listings and the equipment records to ensure discrepancies identified during the annual inventory are resolved. The Division of Vocational Rehabilitation has procedures to follow-up with the Department's controller's office to ensure discrepancies found during the year-end inventory have been resolved and equipment records are accurate, but the Division of Services for the Blind does not. We noted the following deficiencies related to inventory of equipment acquired with federal funds:</p> <ul style="list-style-type: none"> As a result of the annual equipment inventory count and other procedures, the Division of Vocational Rehabilitation submitted a significant number of change requests to the Department's controller's office to update the equipment records. After receiving a revised equipment report, the Division identified 69 equipment items that had not been properly updated by the controller's office. At the time of our audit, 10 of these 69 change requests still had not been properly entered in the equipment records. We also noted that one of these change requests originated in 2007. As a result of the annual equipment inventory count, the Division of Services for the Blind submitted 21 change requests to the Department's controller's office to update the equipment records. We tested five of these change requests and noted two that had not been properly entered in the equipment records. <p>The <i>OMB Circular A-133 Compliance Supplement</i> requires the Department to have an appropriate internal control system that will adequately safeguard and track equipment acquired with federal funds. It specifically includes requirements to maintain proper records, perform a physical inventory of equipment, and reconcile the inventory count to the equipment records.</p> <p>Similar deficiencies in internal control over equipment acquired with federal funds have been reported since our audit for the year ended June 30, 2004.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Federal Award Information:</i> The finding affects Rehabilitation Services – Vocational Rehabilitation Grants to States grant awards H126A070049, H126A080049, and H126A090049 at the Division of Vocational Rehabilitation and H126A070050, H126A080050, and H126A090050 at the Division of Services for the Blind for the federal fiscal years ending September 30, 2008 and 2009, respectively.</p> <p><i>Recommendation:</i> The Department should enhance its accounting and inventory procedures to ensure proper equipment records are maintained and assets are safeguarded.</p> <p><i>Agency Response:</i> The Department concurs with the finding. Procedures for internal controls over fixed asset recording were enhanced to include receipt of an updated mid-cycle inventory report. The Division staff will conduct a review of the mid-cycle report to confirm all requested changes have been incorporated into the fixed asset listing. Discrepancies noted during the review are to be submitted to the Controller's Office within 60 days of receipt of the report for corrective action. As of December 31, 2009, the Division of Services for the Blind determined the current status of the two items referenced above. These items have since been removed from the inventory asset listing accordingly.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-84	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Deficiencies With Special Education Cluster Subrecipient Monitoring</u> We identified deficiencies in the Department's fiscal monitoring procedures for the Special Education cluster grants. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will not be detected. Subrecipients received approximately \$333 million of Special Education funds during the year. See finding 09-SA-47 for a description.
09-SA-85	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Management Decisions Not Issued to Subrecipients</u> The Department did not issue management decisions on audit findings after receipt of its subrecipients' audit reports. Management decisions are required to clearly state whether the audit finding is sustained, the reasons for the decision, and the expected auditee action. Without formal management decisions, the subrecipients cannot clearly demonstrate to their auditors or others that the prior audit findings have been resolved and that the corrective action taken was accepted. See finding 09-SA-46 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-86	Cash <u>Management:</u> Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> The University did not complete all the monthly reconciliations for the students' financial aid awards as required by federal guidelines. As a result, there was an increased risk of errors in payments, receipts, and/or financial aid records and reports. See finding 09-SA-38 for a description.

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

U.S. Department of Education

N.C. Central Carolina University

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-87	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 students who graduated or ceased enrollment at the University. Title 34 CFR section 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>We examined the notifications for 30 students who graduated or ceased enrollment from the University and identified seven instances where the University failed to provide timely notice. The seven notifications were four to 38 days late.</p> <p><i>Federal Award Information:</i> Award # P268K090326; Award Year July 1, 2007 to June 30, 2008.</p> <p><i>Recommendation:</i> The University should improve internal control to ensure timely notification of changes in student status.</p> <p><i>Agency Response:</i> The University concurs with the audit findings and recognizes the importance in strengthening controls pertaining to reporting graduating students to the National Student Clearinghouse. We began reporting degree files every two weeks and once monthly thereafter to the National Student Clearinghouse with the December 2009 graduating class. Every effort will be made going forward to make absolutely sure that each student will be reported accurately and timely to the National Student Clearinghouse.</p>

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-88	Cash <u>Management:</u> Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> The University did not complete all the monthly reconciliations for the students' financial aid awards as required by federal guidelines. As a result, there was an increased risk of errors in payments, receipts, and/or financial aid records and reports. See finding 09-SA-38 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-89	<u>Cash Management:</u> Significant Deficiency <u>Special Tests and Provisions:</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 office and to the funds the University received from the federal government during the period July 2008 through March 2009. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 09-SA-39 for a description.
09-SA-90	<u>Eligibility:</u> Significant Deficiency	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> The University did not maintain adequate internal control over access to student financial aid computer systems and data. As a result, there is an increased risk of error or fraud occurring without detection. See finding 09-SA-40 for a description.
09-SA-91	<u>Reporting:</u> Significant Deficiency	<u>Federal Reporting to Office of the State Controller Contained Misstatements</u> The University incorrectly reported expenditures of federal awards to the Office of the State Controller for inclusion in the State's schedule of expenditures of federal awards. We compared the reported expenditures to the University's accounting records and identified the following errors in the reported amounts. See finding 09-SA-41 for a description.

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

U.S. Department of Education

Winston-Salem State University

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-92	<u>Eligibility:</u> Significant Deficiency	<u>Inconsistencies in Students' Cost of Attendance</u> The University established different cost of attendance budgets for categories of similar students and similar aid periods. Federal regulations require that the University establish standard costs of attendance for different categories of students and apply the cost allowances uniformly to all students within the categories. See finding 09-SA-44 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-93	Cash <u>Management:</u> Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> The University did not complete all the monthly reconciliations for the students' financial aid awards as required by federal guidelines. As a result, there was an increased risk of errors in payments, receipts, and/or financial aid records and reports. See finding 09-SA-38 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-94	<u>Cash Management:</u> Significant Deficiency <u>Special Tests and Provisions:</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 office and to the funds the University received from the federal government during the period July 2008 through March 2009. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 09-SA-39 for a description.
09-SA-95	<u>Eligibility:</u> Significant Deficiency	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> The University did not maintain adequate internal control over access to student financial aid computer systems and data. As a result, there is an increased risk of error or fraud occurring without detection. See finding 09-SA-40 for a description.
09-SA-96	<u>Reporting:</u> Significant Deficiency	<u>Federal Reporting to Office of the State Controller Contained Misstatements</u> The University incorrectly reported expenditures of federal awards to the Office of the State Controller for inclusion in the State's schedule of expenditures of federal awards. We compared the reported expenditures to the University's accounting records and identified the following errors in the reported amounts. See finding 09-SA-41 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
Winston-Salem State University
For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-97	<u>Eligibility:</u> Significant Deficiency	<u>Inconsistencies in Students' Cost of Attendance</u> The University established different cost of attendance budgets for categories of similar students and similar aid periods. Federal regulations require that the University establish standard costs of attendance for different categories of students and apply the cost allowances uniformly to all students within the categories. See finding 09-SA-44 for a description.

**84.379 TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS
(TEACH GRANTS)****III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Elizabeth City State University

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-98	Cash <u>Management:</u> Significant Deficiency	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> The University did not complete all the monthly reconciliations for the students' financial aid awards as required by federal guidelines. As a result, there was an increased risk of errors in payments, receipts, and/or financial aid records and reports. See finding 09-SA-38 for a description.

84.379 TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-99	<p><u>Cash Management:</u></p> <p>Significant Deficiency</p> <p><u>Special Tests and Provisions:</u></p> <p>Significant Deficiency</p>	<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 office and to the funds the University received from the federal government during the period July 2008 through March 2009. As a result, there was an increased risk of error in payments, receipts, and/or financial aid records and reports. See finding 09-SA-39 for a description.</p>
09-SA-100	<p><u>Eligibility:</u></p> <p>Significant Deficiency</p>	<p><u>Inappropriate Information System Access Student Financial Aid Systems and Data</u></p> <p>The University did not maintain adequate internal control over access to student financial aid computer systems and data. As a result, there is an increased risk of error or fraud occurring without detection. See finding 09-SA-40 for a description.</p>

84.389 ARRA - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES, RECOVERY ACT**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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-101	Subrecipient Monitoring:	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u>
	Material Weakness	The Department did not make subrecipients aware of all award information and additional compliance requirements associated with the American Recovery and Reinvestment Act (ARRA) funded programs. As a result, there
	Material Noncompliance	is an increased risk of inaccurate reporting of expenditures and noncompliance with the additional compliance requirements associated with these funds.
		<p>The Department did not notify the subrecipients of the federal award numbers and the requirement to provide appropriate identification in their Schedule of Expenditures of Federal Awards and the data collection form. This information is needed to allow the recipient to properly monitor subrecipient expenditures of Recovery Act funds, enable oversight by the federal awarding agencies and other federal officials, and maximize transparency and accountability of these funds. At the end of June 2009, the Department had awarded subrecipients approximately \$18.3 million for the three ARRA funded programs.</p> <p>Title 2 CFR section 176.210 requires recipients to separately identify the federal award number to each subrecipient at the time of the subaward and disbursement of funds. The recipients must also require their subrecipients to provide appropriate identification in their Schedule of Expenditures of Federal Awards and the data collection form (SF-SAC).</p> <p><i>Federal Award Information:</i> This finding impacts these ARRA funded programs:</p> <ul style="list-style-type: none"> • Title I Grants to Local Education Agencies, Recovery Act: Federal funding period February 17, 2009 – September 30, 2010 (S389A090033). • Special Education Grants to States, Recovery Act: Federal funding period February 17, 2009 – September 30, 2010 (H391A090092). • Special Education – Preschool Grants, Recovery Act: Federal funding period February 17, 2009 – September 30, 2010 (H392A090096). <p><i>Recommendation:</i> The Department should implement procedures to identify changes to required award information and compliance requirements and communicate these changes to subrecipients at the time of the award or as soon as the requirement is enacted.</p>

84.389 ARRA - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES, RECOVERY ACT (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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> Current ARRA grant information was communicated by the Department to subrecipients via weekly emails and the website. Separate program report codes were established for each ARRA grant and that information was relayed to subrecipients. The Department does now have in place a process to communicate all information at the time the grant award document is received, or the requirement is enacted.</p>
09-SA-102	<p>Subrecipient Monitoring:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Verification of Central Contractor Registration Not Performed Timely</u></p> <p>The Department did not determine whether subrecipients had current Central Contractor Registration before awarding them federal funds for the American Recovery and Reinvestment Act (ARRA) funded programs. As a result, there is an increased risk that awards were made to subrecipients without the proper registration.</p> <p>The Department made the first ARRA awards to subrecipients in April 2009, but it did not require the subrecipients to certify that they had a current Central Contractor Registration until September 2009. Our review of the Central Contractor Registration database revealed the following.</p> <ul style="list-style-type: none"> • Fifteen of the 66 subrecipients who expended Special Education ARRA funds during the fiscal year did not have a current Central Contractor Registration. • Four of the 19 subrecipients who expended Title I Grants to Local Education Agencies ARRA funds during the fiscal year did not have a current Central Contractor Registration. <p>Title 2 CFR section 176.50 requires recipients and their first-tier recipients to maintain current registrations in the Central Contractor Registration at all times during which they have active federal awards funded with ARRA funds.</p> <p><i>Federal Award Information:</i> This finding impacts these ARRA funded programs:</p> <ul style="list-style-type: none"> • Title I Grants to Local Education Agencies, Recovery Act: Federal funding period February 17, 2009 – September 30, 2010 (S389A090033). • Special Education Grants to States, Recovery Act: Federal funding period February 17, 2009 – September 30, 2010 (H391A090092).

84.389 ARRA - TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES, RECOVERY ACT (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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none">• Special Education – Preschool Grants, Recovery Act: Federal funding period February 17, 2009 – September 30, 2010 (H392A090096). <p><i>Recommendation:</i> The Department should implement effective procedures to verify that subrecipients have current Central Contractor Registration before awarding subrecipients ARRA funds. The Department should also implement controls to check whether subrecipients are updating information when necessary.</p> <p><i>Agency Response:</i> Each month, prior to the submission of the quarterly report, the Department will notify subrecipients that they must review their CCR registration, and the Department will verify the information by entering each DUNS number in the Central Contractor Registry.</p>

84.391 ARRA - SPECIAL EDUCATION GRANTS TO STATES, RECOVERY ACT**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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-103	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Deficiencies With Special Education Cluster Subrecipient Monitoring</u> We identified deficiencies in the Department's fiscal monitoring procedures for the Special Education cluster grants. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will not be detected. Subrecipients received approximately \$333 million of Special Education funds during the year. See finding 09-SA-47 for a description.
09-SA-104	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> The Department did not make subrecipients aware of all award information and additional compliance requirements associated with the American Recovery and Reinvestment Act (ARRA) funded programs. As a result, there is an increased risk of inaccurate reporting of expenditures and noncompliance with the additional compliance requirements associated with these funds. See finding 09-SA-101 for a description.
09-SA-105	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Verification of Central Contractor Registration Not Performed Timely</u> The Department did not determine whether subrecipients had current Central Contractor Registration before awarding them federal funds for the American Recovery and Reinvestment Act (ARRA) funded programs. As a result, there is an increased risk that awards were made to subrecipients without the proper registration. See finding 09-SA-102 for a description.

84.392 ARRA - SPECIAL EDUCATION - PRESCHOOL GRANTS, RECOVERY ACT**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, 2009

Type of Finding/ Questioned Costs		Findings and Recommendations
09-SA-106	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Deficiencies With Special Education Cluster Subrecipient Monitoring</u> We identified deficiencies in the Department's fiscal monitoring procedures for the Special Education cluster grants. These deficiencies increase the risk that noncompliance with federal compliance requirements at the subrecipient level will not be detected. Subrecipients received approximately \$333 million of Special Education funds during the year. See finding 09-SA-47 for a description.
09-SA-107	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> The Department did not make subrecipients aware of all award information and additional compliance requirements associated with the American Recovery and Reinvestment Act (ARRA) funded programs. As a result, there is an increased risk of inaccurate reporting of expenditures and noncompliance with the additional compliance requirements associated with these funds. See finding 09-SA-101 for a description.
09-SA-108	Subrecipient <u>Monitoring:</u> Material Weakness Material Noncompliance	<u>Verification of Central Contractor Registration Not Performed Timely</u> The Department did not determine whether subrecipients had current Central Contractor Registration before awarding them federal funds for the American Recovery and Reinvestment Act (ARRA) funded programs. As a result, there is an increased risk that awards were made to subrecipients without the proper registration. See finding 09-SA-102 for a description.

84.394 ARRA - STATE FISCAL STABILIZATION FUND (SFSF) - EDUCATION STATE GRANTS, RECOVERY ACT**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education
Office of State Budget and Management

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-109	Matching, Level of Effort, <u>Earmarking:</u> Significant Deficiency	<p data-bbox="519 588 1479 619"><u>Error in Level of Support Calculation</u></p> <p data-bbox="519 651 1479 777">The Office of State Budget and Management has not implemented adequate internal control to ensure that federal level of effort requirements for the State Fiscal Stabilization Fund have been met. This increases the risk that the program will not be administered in accordance with the federal regulations.</p> <p data-bbox="519 808 1479 997">The Office of State Budget and Management's calculation of the State's total expenditures for elementary and secondary education for the 2006 fiscal year was understated by approximately \$104 million. Since the State Fiscal Stabilization Fund regulations require the State to maintain its 2006 level of support in fiscal years 2009, 2010, and 2011, errors in this calculation could cause the State to be out of compliance with the regulations.</p> <p data-bbox="519 1029 1479 1207">The State reported \$5.3 billion as the total elementary and secondary education expenditures for fiscal year 2006 in its revised application for State Fiscal Stabilization Funds. However, this amount did not include the State's allotment for the local educational agencies' central office expenditures totaling \$104 million. Therefore, the 2006 expenditures should have been reported as \$5.4 billion.</p> <p data-bbox="519 1249 1479 1344">In fiscal year 2009, the State expended \$6.4 billion for elementary and secondary education. Since this amount exceeded the required level of support, the State is in compliance with the federal level of effort requirement.</p> <p data-bbox="519 1375 1479 1470"><i>Federal Award Information:</i> This finding impacts federal grant numbers S394A090034 and federal funding period May 20, 2009 – September 30, 2010.</p> <p data-bbox="519 1501 1479 1627"><i>Recommendation:</i> The Office of State Budget and Management should implement effective procedures to ensure that amounts reported in federal applications or federal reports are correct. This could be achieved by adequate independent review and approval of calculations.</p> <p data-bbox="519 1659 1479 1854"><i>Agency Response:</i> OSBM has taken corrective action on the supporting schedules that are used to compute the level of effort reported in the State Fiscal Stabilization Fund – Education grant application. In addition, The United States Department of Education State Fiscal Stabilization Fund contact has been notified of the corrections and the necessary amendment to the grant application has been submitted to reflect these corrections.</p>

84.394 ARRA - STATE FISCAL STABILIZATION FUND (SFSF) - EDUCATION STATE GRANTS, RECOVERY ACT (continued)**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Office of State Budget and Management

For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>It is important to note that even with the adjustments to the level of effort for the FY2006 maintenance of effort (MOE) requirement; North Carolina exceeds its required MOE for elementary and secondary education by \$535 million in FY2010.</p> <p>As FY2006 is the required MOE year, the level of effort calculations will not change in future years. Therefore, in considering the OSA recommendation to establish an independent review of the supporting schedules used to compute the level of effort, OSBM does not believe this to be a necessary requirement. If federal action necessitates that the MOE be changed, OSBM will perform an independent review of the calculation before submitting the application amendment. As the FY2010 and FY2011 levels of state support in the amended application were projected/enacted levels, OSBM will perform an independent review of the FY2010 and FY2011 state support levels when the amounts are revised for any subsequent required amended application.</p>

84.397 ARRA - STATE FISCAL STABILIZATION FUND (SFSF) - GOVERNMENT SERVICES, RECOVERY ACT**III. Federal Award Findings and Questioned Costs**

U.S. Department of Education

Office of State Budget and Management

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-110	Matching, Level of Effort, <u>Earmarking:</u> Significant Deficiency	<u>Error in Level of Support Calculation</u> The Office of State Budget and Management has not implemented adequate internal control to ensure that federal level of effort requirements for the State Fiscal Stabilization Fund have been met. This increases the risk that the program will not be administered in accordance with the federal regulations. See finding 09-SA-109 for a description.

93.044 SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART B-GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-111	<u>Reporting:</u> Significant Deficiency	<p data-bbox="519 588 1481 619"><u>Deficiencies in Federal Reporting Procedures</u></p> <p data-bbox="519 661 1481 787">The Department did not have controls in place to ensure the accuracy of the preparation of the Aging Cluster program financial report in accordance with federal requirements. As a result, there is an increased risk of errors or incorrect calculations in reporting the financial activities of the grant.</p> <p data-bbox="519 819 1481 997">Errors were identified in the Department's filed SF-269 Financial Status Reports by the federal oversight agency that required the submission of revised reports, as well as extensions to the reporting deadlines. The independent review of the financial status reports prior to their submission was not occurring, as the supervisor was also involved in the calculation and preparation of the reports.</p> <p data-bbox="519 1039 1481 1165"><i>Federal Award Information:</i> This finding affects Aging Cluster Programs federal grant awards 08AANCT3SP, 09AANCT3SP, 08AANCNSIP, and 09AANCNSIP for the federal fiscal years ended September 30, 2008 and 2009.</p> <p data-bbox="519 1197 1481 1354"><i>Recommendation:</i> The Department should strengthen internal controls to ensure adequate review and verification of amounts reported on the SF-269 Financial Status Report for the Aging Cluster programs. In addition to the review of supporting documentation, the amounts reported should be reviewed for reasonableness based on program management expectations.</p> <p data-bbox="519 1386 1481 1459"><i>Agency Response:</i> The Department concurs with the finding. An independent review of the SF-269 reports will be conducted on future reports.</p>
09-SA-112	<u>Subrecipient Monitoring:</u> Significant Deficiency	<p data-bbox="519 1512 1481 1543"><u>Failure to Timely Communicate Federal Award Information to Subrecipients</u></p> <p data-bbox="519 1585 1481 1711">The Department failed to timely communicate federal award information to its Aging Cluster program subrecipients. As a result, there is an increased risk that a subrecipient may not properly account for and report on its federal awards or comply with compliance requirements specific to those funds.</p> <p data-bbox="519 1743 1481 1858">Federal regulations require the Department to identify to subrecipients, at the time of the award, federal award information such as the CFDA title and number, award name and number, name of the federal awarding agency, and applicable compliance requirements.</p>

93.044 SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART B-GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS (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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>We examined two notifications of grant awards from the 17 subrecipients of Aging Cluster funds and found that subrecipients were not being made aware of all of the above-required information at the time of the award.</p> <p><i>Federal Award Information:</i> This finding affects Aging Cluster Programs federal grant awards 08AANCT3SP and 08AANCNSIP for the federal fiscal year ended September 30, 2008.</p> <p><i>Recommendation:</i> The Department should implement procedures to ensure that it timely informs all subrecipients of the federal award information and reporting requirements to meet subrecipient monitoring requirements.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Division of Aging and Adult Services will ensure subrecipients are informed of all federal award information and reporting requirements (i.e. CFDA title and number, award name and number, name of the federal awarding agency, award amount and applicable compliance requirements). All future Notice of Grant Awards (NGAs) sent to subrecipients will include this information.</p>
09-SA-113 Subrecipient Monitoring: Significant Deficiency	<p><u>Subrecipient Monitoring Documentation Needs Improvement</u></p> <p>We identified deficiencies in the documentation of monitoring procedures for the Aging Cluster program. As a result, there is an increased risk that noncompliance could occur at the subrecipient level and not be detected in a timely manner.</p> <p>We examined two subrecipient monitoring files from the 17 subrecipients of Aging Cluster funds and noted that completed monitoring tools were missing from one of the files related to the nutrition program. Other documentation was available to support that monitoring activities took place; however, staff could not locate the completed monitoring tools.</p> <p>Departmental policy requires that programmatic and fiscal monitoring activities address all relevant compliance requirements, documented through monitoring tools, and documentation maintained as evidence that monitoring activities occurred as planned.</p> <p><i>Federal Award Information:</i> This finding affects Aging Cluster Programs federal grant awards 08AANCT3SP and 08AANCNSIP for the federal fiscal year ended September 30, 2008.</p>

93.044 SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART B-GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS (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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p data-bbox="537 594 1464 682"><i>Recommendation:</i> The Department should implement procedures to ensure that documentation to evidence its monitoring activities for the Aging Cluster program subrecipients is maintained.</p> <p data-bbox="537 718 1464 989"><i>Agency Response:</i> The Department concurs with the finding. Effective March 1, 2010, the Division of Aging and Adult Services (DAAS) developed a checklist for use by all DAAS monitoring staff at the completion of each monitoring visit. The checklist should ensure all subrecipient files contain required documentation, (i.e. completed monitoring tool, working papers, documentation obtained from the subrecipient, and a completed monitoring report). Files will be reviewed for completeness prior to the monitoring report being sent to the subrecipient. A completed checklist, including the date and monitor's signature, will be maintained in each subrecipient's file.</p> <p data-bbox="537 1024 1464 1386">The Department is currently in the process of an agency-wide review of the monitoring function for all applicable divisions and programs. This review will include the existing policy and procedures, division and program specific monitoring plans, tools, reporting forms and applicable state and federal guidelines. All monitoring plans are subject to review, evaluation, identification of weaknesses and recommendations for improvement. A needs assessment for training of division monitoring staff will occur and training will be developed and provided. The Department aims to generate a more standardized format for monitoring activities, tools and reporting methods throughout the agency. Such steps should ensure adequate documentation to evidence monitoring efforts is maintained by all divisions. Anticipated completion for the Department review process is June 30, 2010.</p>

93.045 SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART C-NUTRITION SERVICES**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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-114	<u>Reporting:</u> Significant Deficiency	<u>Deficiencies in Federal Reporting Procedures</u> The Department did not have controls in place to ensure the accuracy of the preparation of the Aging Cluster program financial report in accordance with federal requirements. As a result, there is an increased risk of errors or incorrect calculations in reporting the financial activities of the grant. See finding 09-SA-111 for a description.
09-SA-115	<u>Subrecipient Monitoring:</u> Significant Deficiency	<u>Failure to Timely Communicate Federal Award Information to Subrecipients</u> The Department failed to timely communicate federal award information to its Aging Cluster program subrecipients. As a result, there is an increased risk that a subrecipient may not properly account for and report on its federal awards or comply with compliance requirements specific to those funds. See finding 09-SA-112 for a description.
09-SA-116	<u>Subrecipient Monitoring:</u> Significant Deficiency	<u>Subrecipient Monitoring Documentation Needs Improvement</u> We identified deficiencies in the documentation of monitoring procedures for the Aging Cluster program. As a result, there is an increased risk that noncompliance could occur at the subrecipient level and not be detected in a timely manner. See finding 09-SA-113 for a description.

93.053 NUTRITION SERVICES INCENTIVE 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-117	<u>Reporting:</u> Significant Deficiency	<u>Deficiencies in Federal Reporting Procedures</u> The Department did not have controls in place to ensure the accuracy of the preparation of the Aging Cluster program financial report in accordance with federal requirements. As a result, there is an increased risk of errors or incorrect calculations in reporting the financial activities of the grant. See finding 09-SA-111 for a description.
09-SA-118	<u>Subrecipient Monitoring:</u> Significant Deficiency	<u>Failure to Timely Communicate Federal Award Information to Subrecipients</u> The Department failed to timely communicate federal award information to its Aging Cluster program subrecipients. As a result, there is an increased risk that a subrecipient may not properly account for and report on its federal awards or comply with compliance requirements specific to those funds. See finding 09-SA-112 for a description.
09-SA-119	<u>Subrecipient Monitoring:</u> Significant Deficiency	<u>Subrecipient Monitoring Documentation Needs Improvement</u> We identified deficiencies in the documentation of monitoring procedures for the Aging Cluster program. As a result, there is an increased risk that noncompliance could occur at the subrecipient level and not be detected in a timely manner. See finding 09-SA-113 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-120	Allowable Costs/Cost Principles: Significant Deficiency	<p><u>Inadequate Control Over County 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. Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk. See finding 09-SA-10 for a description.</p>
09-SA-121	<p><u>Eligibility:</u></p> <p>Questioned Cost Finding</p> <p>\$1,629</p>	<p><u>Documentation Lacking in County Case Files for Temporary Assistance for Needy Families Program</u></p> <p>Certified Public Accountants performing the county audits tested 823 case files for the Temporary Assistance for Needy Families (TANF) program and found deficiencies in two cases. These auditors questioned costs totaling \$1,629; however, we believe that it is likely that questioned costs exceed \$10,000 in the population. The deficiencies included:</p> <ul style="list-style-type: none"> • One client file could not be located. The local auditor could not verify eligibility due to the lack of supporting documentation and questioned costs in the amount of \$1,629. • One client file was determined to be incomplete because the caseworker did not properly sign the mutual responsibility agreement. <p><i>Federal Award Information:</i> This finding affects Temporary Assistance for Needy Families (TANF) federal grant awards G0702NCTANF and G0802NCTANF for the federal fiscal years ended September 30, 2007 and 2008, respectively.</p> <p><i>Recommendation:</i> The auditors recommended that the county implement policies to ensure that documents relating to participant eligibility are maintained.</p> <p><i>Agency Response:</i> As noted, these were local county audit findings. The Department concurs with the findings. The appropriate Work First Program Consultant (WFPC) will contact the two identified county DSS agencies to determine the current status of the missing documentation. A WFPC will also work with county DSS staff to develop a program improvement plan to ensure county staff are aware of the requirements for all eligibility records to be complete and available for review at all times. The WFPC will reiterate the significance that all documents have the proper signatures. Program consultants will conduct follow-up monitoring and a review of cases to ensure all documentation is completed and located in the case file.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-122	<u>Eligibility:</u> Significant Deficiency	<p data-bbox="519 588 1468 651"><u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u></p> <p data-bbox="519 682 1468 808">We identified deficiencies in the Department's oversight and management of user 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="519 829 1468 934">The Eligibility Information System is a state-maintained system that collects and maintains eligibility information on various benefit programs and assists counties with case management for those programs.</p> <p data-bbox="519 955 1468 1165">We found access control deficiencies for the county-level users of the Eligibility Information System. In our test of a sample of 60 county-level users, we determined that adequate documentation of the authorization level was not on file for 25 users. The requests and/or authorization signatures were subsequent to our June 30, 2009 audit period. In addition, it was determined that periodic reviews of user access have not been performed as required by statewide and departmental policy.</p> <p data-bbox="519 1186 1468 1354">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 1375 1468 1417">A similar finding was reported for the past four years.</p> <p data-bbox="519 1438 1468 1480"><i>Federal Award Information:</i> This finding affects the following grants:</p> <ul data-bbox="519 1501 1468 1669" style="list-style-type: none"> • CFDA 93.558 – Temporary Assistance to Needy Families • CFDA 93.767 – Children's Health Insurance Program • CFDA 93.778 – Medical Assistance Program (Medicaid Cluster) <p data-bbox="519 1690 1468 1873"><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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> The Department concurs with the finding. The Department implemented policies and procedures to ensure adequate control of access to its system applications and conduct periodic, documented reviews of its users' access rights. Effective July 2007, the Department requires an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems. Prior to July 2007, access was granted based on requests from state-level and county-level Information Security Officials (ISOs) via either email or fax; those users given access during this time are grandfathered by the Department and do not require their access be documented on an IRAAF. Per policy, security officers must complete security reviews twice a year to ensure required authorizations are on file and take appropriate action immediately to correct any discrepancies noted.</p> <p>Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The "Division/Office System Access Control" form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results of the review via email. The reports have been modified for usability by the counties, which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>For each of the individuals identified as not having authorization documentation on file, such documentation has since been obtained from the appropriate ISO or the individual's access has been revoked.</p>
09-SA-123 <u>Reporting:</u> Significant Deficiency	<p><u>Inadequate Control Over County User Access to the TANF Data Collection System</u></p> <p>We identified deficiencies in the Department's oversight and management of employee access to the Temporary Assistance for Needy Families (TANF) Data Collection 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>

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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>The TANF Data Collection System is an internet-based tool that is used by local counties to collect data used to calculate the work participation rate for the State. The State's TANF funding is tied to the collection process and the information is required by TANF regulations.</p> <p>There was no authorization documentation on file to support individuals' access to the TANF Data Collection System for any of our sample of seven users authorized during the current state fiscal year. Subsequent to our request, documentation was located for six of the seven users at their local county locations. In addition, it was determined that periodic reviews of user access for this system had 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 Temporary Assistance for Needy Families (TANF) federal grant awards G0702NCTANF and G0802NCTANF for the federal fiscal years ended September 30, 2007 and 2008, respectively.</p> <p><i>Recommendation:</i> The Department should continue to enhance its prescribed procedures for documenting security access privileges for its data collection 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 concurs with the finding. Previously, requests to the Temporary Assistance for Needy Families (TANF) Data Collection System were submitted to the Division of Social Services (DSS) and not to the Division of Information Resource Management (DIRM) Customer Support Center. Effective January 22, 2010, all system access requests for TANF-TDC must be submitted directly to the DIRM Customer Support Center. Following review and authorization, DIRM Customer Support will notify DSS which will grant access.</p> <p>The Department implemented policies and procedures to ensure adequate control of access to its system applications and conduct periodic, documented reviews of its users' access rights. Effective July 2007, the Department</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>requires an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems. Prior to July 2007, access was granted based on requests from state-level and county-level Information Security Officials (ISOs) via either email or fax; those users given access during this time are grandfathered by the Department and do not require their access be documented on an IRAAF. Per policy, security officers must complete security reviews twice a year to ensure required authorizations are on file and take appropriate action immediately to correct any discrepancies noted.</p> <p>For each of the individuals identified as not having authorization documentation on file, such documentation has since been obtained from the appropriate ISO or the individual's access has been revoked.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-124	Allowable Costs/Cost Principles: Significant Deficiency	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement 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. See finding 09-SA-10 for a description.
09-SA-125	Special Tests and Provisions: Material Weakness Material Noncompliance	<u>Appropriate Action Not Taken in Child Support Cases</u> 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. 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. We found that 43% of open cases were not in compliance with this requirement. <i>Federal Award Information:</i> This finding affects Child Support Enforcement federal grant award 0904NC4004 for the federal fiscal year ended September 30, 2009. <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. <i>Agency Response:</i> The Department concurs with the finding. As a result of corrective actions, North Carolina has met compliance standards in all other program areas; however, compliance in Establishment has not yet been achieved. The statewide compliance score in Establishment has risen from 35% in 2002 to 57% in 2009. Establishment is a very difficult area in which to achieve compliance because the federal timeframes are very stringent. Regulations require both paternity and support be established or the non-custodial parent (NCP) be served with court action within 90 days of location. Often situations occur causing the timeframe to expire: NCPs often schedule an appointment to discuss paternity and support and fail to show up or

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p>reschedule, genetic testing may be necessary which causes a delay while the lab completes the testing, court action is often filed but the NCP cannot be located for service at his/her last known address, etc. In many counties, child support agents carry large caseloads of over 400 cases. It is very difficult for an agent with a large caseload to handle each case with strict timeframes, even when no delays occur. Field staff work with local office supervisors to develop Corrective Action Plans (CAPs) annually in those offices out of compliance. Every quarter, field staff monitor the local office CAPs and submit monitoring reports to the Assistant Chief for Local Operations. Additionally, Establishment Self-Assessment reports are generated on a monthly basis 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. Many counties cannot afford to add additional staff to reduce establishment caseloads. Compliance in the area of Establishment is tied to caseload size and may not be achievable until most counties are able to reduce agent caseloads to a more manageable size.</p>
09-SA-126	<p>Special Tests and Provisions:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>The Department failed to timely communicate American Recovery and Reinvestment Act (ARRA) federal award information to its subrecipients. As a result, there is an increased risk that a subrecipient may not separately account for and report on its ARRA federal awards or comply with additional compliance requirements specific to these funds. See finding 09-SA-11 for a description.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-127	Allowable Costs/Cost Principles: Significant Deficiency	<p><u>Inadequate Control Over County 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. Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk. See finding 09-SA-10 for a description.</p>
09-SA-128	Cash Management: Significant Deficiency	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>The Department does not have adequate controls in place to ensure that drawdowns for the Low-Income Home Energy Assistance Program were processed in accordance with federal requirements. As a result, there is an increased risk of the drawdown of excessive federal funds.</p> <p>Our review of deposit and disbursement activity for the year identified seven instances where deposited funds were not disbursed in a timely manner. The excessive federal cash-on-hand was a combination of unsupported drawdowns of federal funds; funds not disbursed in a timely manner; and differences in the percentages used to calculate cost allocation drawdowns for the grant.</p> <p>In addition, we identified two drawdowns that were not supported by adequate documentation.</p> <p>The Cash Management Improvement Act requires that the State minimize the time between the drawdown of federal funds and the actual disbursement of those funds for program costs. A similar finding was reported in the previous year.</p> <p><i>Federal Award Information:</i> This finding affects the Low-Income Home Energy Assistance Program (LIHEAP) federal grant award G08B1NCLIEA and G09B1NCLIEA for federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure that its federal drawdowns and disbursements are made in compliance with the Cash Management Improvement Act and are documented in sufficient detail to monitor compliance with this requirement.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Agency Response:</i> The Department concurs with the finding. However, due to cash management restrictions and federal drawdown systems; the Department cannot return federal funds without a positive request to offset the negative amount. The Department will continue to monitor the cash on hand balances and return funds timely while also taking into consideration the limitations of the existing systems.</p>
<p>09-SA-129 <u>Eligibility:</u></p> <p>Questioned Cost Finding</p> <p>\$527</p>	<p><u>Documentation Lacking in County LIHEAP Case Files</u></p> <p>Certified Public Accountants performing the county audits tested 529 case files for Low-Income Home Energy Assistance Program (LIHEAP) recipients and found deficiencies in three cases. These auditors questioned a total of \$527; however, we believe that it is likely that questioned costs exceed \$10,000 in the population. The deficiencies included:</p> <ul style="list-style-type: none"> • One client file indicated that the individual had reportable income; however, that amount was not recorded in the system when verifying the eligibility for benefits. The local auditor identified the client as ineligible and questioned costs in the amount of \$321. • Two client files were missing required application information and the local auditors could not verify eligibility. One auditor did not question any costs due to the missing information; however, another auditor questioned costs in the amount of \$206. <p><i>Federal Award Information:</i> This finding affects the Low-Income Home Energy Assistance Program (LIHEAP) federal grant award G08B1NCLIEA and G09B1NCLIEA for federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The auditors recommended that the counties implement policies to ensure that documents relating to participant eligibility are complete and support the eligibility verification process.</p> <p><i>Agency Response:</i> The Department concurs with the finding. Division of Social Services (DSS) staff will assist county DSS offices in developing appropriate internal controls to ensure correct data entry for eligibility verification and maintenance of case files. DSS will instruct county staff to include an internal second party review of a sample of case files each day as an enhanced internal control. The State Program Consultant will contact the appropriate county DSS agencies to determine the current status of the missing documentation. The Department is currently working with county staff to facilitate the recoupment of any identified unallowable costs. The anticipated completion date for these efforts is March 31, 2010.</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, 2009

Type of Finding/ Questioned Costs		Findings and Recommendations
09-SA-130	Subrecipient <u>Monitoring:</u> Significant Deficiency	<p><u>Failure to Follow Subrecipient Monitoring Plan For LIHEAP Crisis Intervention Program</u></p> <p>The Department did not adhere to its established subrecipient monitoring plan for the Crisis Intervention Program for state fiscal year 2009. As a result, there is an increased risk of noncompliance that all subrecipients may not be monitored and may not administer the program in accordance with federal guidelines.</p> <p>The Department's subrecipient monitoring plan provides that all 100 counties will be reviewed over a three-year cycle. We noted that the plan was last updated for state fiscal year 2006 and did not identify the specific counties that needed to be monitored in successive years to comply with the planned three-year monitoring cycle. We were provided an updated list dated December 2008 identifying 40 planned monitoring visits for our audit period. We selected a sample of four counties from the updated listing to review the subrecipient monitoring documentation, but none of those four was monitored during the year. Further review identified that the Department had performed monitoring activities during the year; however, the number reviewed and the selection criteria did not correspond with its planned monitoring activities. The failure to follow or update the monitoring plan increases the risk that all necessary monitoring activities will not take place.</p> <p>Federal regulations require that the Department monitor the subrecipients' use of federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipients administer the program in accordance with federal guidelines.</p> <p><i>Federal Award Information:</i> This finding affects the Low-Income Home Energy Assistance Program (LIHEAP) federal grant award G08B1NCLIEA and G09B1NCLIEA for federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should ensure that procedures are in place to ensure compliance with the monitoring plan established for the Low-Income Home Energy Assistance Program.</p> <p><i>Agency Response:</i> The Department concurs with the finding. Effective January 2010, a new monitoring plan for the Energy Program was created to include the LIHEAP Crisis Intervention Program. The monitoring plan and the schedule of counties to be monitored will be updated each year and posted on the Division of Social Services website. The counties identified during the audit have since been monitored.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
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The Department is currently in the process of an agency-wide review of the monitoring function for all applicable divisions and programs. This review will include the existing policy and procedures, division and program specific monitoring plans, tools, reporting forms and applicable state and federal guidelines. All monitoring plans are subject to review, evaluation, identification of weaknesses and recommendations for improvement. A needs assessment for training of division monitoring staff will occur and training will be developed and provided. The Department aims to generate a more standardized format for monitoring activities, tools and reporting methods throughout the agency. Such steps should ensure adequate documentation to evidence monitoring efforts is maintained by all divisions. Anticipated completion date for the Department review is June 30, 2010.

93.569 COMMUNITY 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-131	Cash <u>Management:</u> Significant Deficiency	<p><u>Deficiencies in Cash Management Procedures for the Community Services Block Grant Program</u></p> <p>The Department did not have controls in place to ensure the accuracy of the drawdown of Community Services Block Grant funds in accordance with federal requirements. As a result, there is an increased risk of the drawdown of excessive federal funds.</p> <p>Processing errors were identified for the Community Services Block Grant drawdown requests for the 2009 fiscal year that resulted in both overstatement and understatement of the amounts eligible for drawdown. Errors occurred because incorrect amounts were recorded on the drawdown request without an independent review of their agreement with supporting documentation.</p> <p><i>Federal Award Information:</i> This finding affects Community Services Block Grant federal grant awards G-08B1NCCOSR and G-09B1NCCOSR for the federal fiscal years ended September 30, 2008 and 2009, respectively.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure adequate review and verification of proper drawdowns of federal funds.</p> <p><i>Agency Response:</i> The Department concurs with the finding. Unit Supervisors are now reviewing Payroll and Revenue Clearing drawdowns processed by staff in the Federal Funds/Financial Reporting Branch. This process became effective October 1, 2009.</p>
09-SA-132	Matching, Level of Effort, <u>Earmarking:</u> Material Weakness Material Noncompliance	<p><u>Deficiencies in Internal Control Over Earmarking Requirements</u></p> <p>We identified deficiencies in the Department's oversight of the earmarking requirements for the Community Services Block Grant funds. As a result, there is an increased risk of noncompliance related to the distribution, expenditure, and reporting of grant funds at the subrecipient level.</p> <p>States must use at least 90% of allotted Community Services Block Grant funds for subgrants to eligible entities. The Department does not have sufficient controls in place to ensure that required expenditure amounts occur at the subrecipient level. Our review of the most recently closed 2007 federal grant year identified that the Department's subgrants to eligible entities totaled \$13.9 million, only 85% of the total federal funds allocated for that grant year. Further review noted:</p> <ul style="list-style-type: none"> Funds in excess of \$900,000 were allocated for one community action agency and one limited purpose agency that were operationally unable to expend the funds.

93.569 COMMUNITY 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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<ul style="list-style-type: none"> • Six community action agencies and two limited purpose agencies failed to expend their allocated amounts, resulting in unexpended allocations. • The Department's tracking systems were not adequately monitored to ensure that unobligated or unexpended funds at the subgrant level were sufficiently redistributed. <p>The failure to adequately track and monitor obligations and expenditures at the subrecipient level increases the risk that the required expenditure percentages will not be met for the Community Services Block Grant program.</p> <p><i>Federal Award Information:</i> This finding affects Community Services Block Grant federal grant award G-07B1NCCOSR for the federal fiscal year ended September 30, 2007, which closed during our audit period.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure the proper tracking and monitoring occurs for obligations and expenditures at the subrecipient level. Reallocations of funding should occur to ensure appropriate earmarking percentages are met.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Office of Economic Opportunity (OEO) utilizes a tracking system to monitor obligations and expenditures at the subrecipient level on a monthly basis.</p> <p>Previous OEO management was unaware funds allocated for a specific county/entity should be redistributed to existing agencies when an agency is no longer in existence or eligible to receive Community Service Block Grant (CSBG) funds. OEO management was not aware monies from one particular county could be redistributed throughout the other existing community action agencies in the State. As a result, money designated for a particular community action agency within a specified county was not drawn down during the period of time covered by the audit. An agency has since been designated for this county as of September 2009, with a contract effective February 2010. OEO has begun the implementation process for redistributing the unexpended funds.</p> <p>With regards to the limited purpose agency referenced above as having not drawdown or expended allocated funds, the funds were maintained in a discretionary line item as there was no designated entity. OEO is researching options for additional allowable uses of this CSBG discretionary funding. If redistribution requires designation of new entities, this process could take a minimum of 18 months.</p>

93.569 COMMUNITY 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		Further, OEO will strengthen follow-up procedures with agencies having unacceptable expenditure rates to ensure adequate spending levels are achieved and/or facilitate the redistribution process. OEO will reinforce the expectation that agencies should expend 100% of their allocation during the contract period.
09-SA-133	Period of Availability of <u>Federal Funds:</u> Significant Deficiency	<p><u>Deficiencies in Internal Control Over Period of Availability Requirements</u></p> <p>We identified deficiencies in the Department's oversight of the period of availability requirements for the Community Services Block Grant funds. As a result, there is an increased risk of noncompliance with the Department's ability to distribute, expend, and if necessary, reallocate grant funds within the timeframe established by the period of availability requirements.</p> <p>Community Services Block Grant funds remain available for expenditure for a two-year period. We noted that the Department's current funding methodologies delay the allocation of funds to the subrecipient level until the fourth quarter of the federal fiscal year, essentially limiting the period of availability to 15 months. In addition, guidelines provide that if more than 20% of funds granted by the State to a subrecipient remain unobligated, the State may redistribute those funds to achieve the grant objectives. The Department's processes for monitoring the allocation and expenditure activity for its subrecipients were not sufficient. As such, allocations for subrecipients remained unobligated and unexpended. Our review of the most recently closed 2007 federal grant year identified that the Department failed to drawdown \$1.5 million in federal funding available for Community Services Block Grant activities.</p> <p>The failure to adequately track and monitor obligations and expenditures at the subrecipient level increases the risk that federal funds will not be drawn and expended within the period of availability for the Community Services Block Grant program.</p> <p><i>Federal Award Information:</i> This finding affects Community Services Block Grant federal grant awards G-07B1NCCOSR for the federal fiscal year ended September 30, 2007, which closed during our audit period.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure the proper tracking and monitoring occurs for obligations and expenditures at the subrecipient level. Reallocations of funding should occur to ensure maximization of available resources and the expenditure within the appropriate period of availability.</p>

93.569 COMMUNITY 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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
<p>09-SA-134 <u>Reporting:</u> Significant Deficiency</p>	<p><i>Agency Response:</i> The Department concurs with the finding. OEO will work more closely with the Division of Budget and Analysis to strengthen internal controls related to monitoring and tracking expenditures on the state level as compared to the information received from the subrecipient level. Further, OEO will evaluate the need to modify the period of availability of grant funds and adjust appropriately with the guidance of the Division of Purchasing and Contracts.</p> <p><u>Deficiencies in Federal Reporting Procedures for the Community Services Block Grant Program</u></p> <p>The Department did not have controls in place to ensure the accuracy of the preparation of the Community Services Block Grant financial report in accordance with federal requirements. As a result, there is an increased risk of errors or incorrect calculations in reporting the financial activities of the grant.</p> <p>The interim SF-269 Financial Status Report for the 2008 federal fiscal year incorrectly reported the total amount of future payments due but not paid (unliquidated obligations) as \$4.8 million rather than \$14.8 million. The incorrect amount was reported because the columns on the supporting documentation were truncated such that the \$10 million did not appear. The error also led to incorrect calculations on the remainder of the report. The independent review of the financial status report prior to its submission failed to detect the error.</p> <p><i>Federal Award Information:</i> This finding affects Community Services Block Grant federal grant award G-08B1NCCOSR for the federal fiscal year ended September 30, 2008.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure adequate review and verification of amounts reported on the SF-269 Financial Status Report for the Community Services Block Grant. In addition to the review of supporting documentation, the amounts reported should be reviewed for reasonableness based on program management expectations.</p> <p><i>Agency Response:</i> The Department concurs with the finding. This federal grant has a 2-year liquidation period. At the time the report was filed, the \$4.8M reported as obligated did not cause a loss in funds to the State. The Department will discuss the truncation problem with the NCAS reports with the Office of State Controller. Estimated completion date is September 2010.</p>

93.569 COMMUNITY 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-135	Subrecipient <u>Monitoring:</u> Significant Deficiency	<p data-bbox="519 546 1468 609"><u>Subrecipient Monitoring for the Community Services Block Grant Needs Improvement</u></p> <p data-bbox="519 630 1468 756">We identified deficiencies in the monitoring procedures for the Community Services Block Grant. As a result, there is an increased risk that noncompliance could occur at the subrecipient level and not be detected in a timely manner.</p> <p data-bbox="519 798 1468 924">Federal requirements and the Department's monitoring plan specify that full on-site reviews for each eligible subgrantee will be conducted once every three years to monitor performance, administrative, and financial management standards. However, our review of the 35 funded subrecipients identified that:</p> <ul data-bbox="519 945 1468 1113" style="list-style-type: none"> <li data-bbox="519 945 1468 1008">• Five subrecipients did not receive an on-site programmatic monitoring visit during the established three-year cycle. <li data-bbox="519 1050 1468 1113">• Fiscal monitoring had not occurred for 25 subrecipients for the same period. <p data-bbox="519 1134 1468 1260">In addition, the Department could not provide evidence for the most recently completed plan period that a tracking system was in place to ensure that monitoring activities occurred as planned, corrective action plans were developed, or that appropriate follow-up took place.</p> <p data-bbox="519 1281 1468 1386"><i>Federal Award Information:</i> This finding affects Community Services Block Grant federal grant awards G-08B1NCCOSR and G-09B1NCCOSR for the federal fiscal years ended September 30, 2008 and 2009, respectively.</p> <p data-bbox="519 1407 1468 1533"><i>Recommendation:</i> The Department should strengthen its monitoring plan by establishing a tracking system to ensure monitoring activities, corrective action plans, and appropriate follow-up occur in compliance with the established plan.</p> <p data-bbox="519 1554 1468 1854"><i>Agency Response:</i> The Department concurs with the finding. Since the time the finding was noted, the five on-site programmatic visits have been conducted; however, only one included a comprehensive fiscal review. The Office of Economic Opportunity (OEO) developed and utilizes an internal tracking method to schedule required monitoring activities, inclusive of follow-up on any required corrective actions. OEO is in the process of filling two vacant business officer positions, which will have primary responsibility for fiscal monitoring. Implementation of the fiscal review process will begin once these positions are filled.</p>

93.569 COMMUNITY 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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>The Department is currently in the process of an agency-wide review of the monitoring function for all applicable divisions and programs. This review will include the existing policy and procedures, division and program specific monitoring plans, tools, reporting forms and applicable state and federal guidelines. All monitoring plans are subject to review, evaluation, identification of weaknesses and recommendations for improvement. A needs assessment for training of division monitoring staff will occur and training will be developed and provided. The Department aims to generate a more standardized format for monitoring activities, tools and reporting methods throughout the agency. Such steps should ensure adequate documentation to evidence monitoring efforts is maintained by all divisions. Anticipated completion of the Department-wide review of the monitoring process is June 30, 2010.</p>

93.575 CHILD CARE AND DEVELOPMENT 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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-136	Allowable Costs/Cost Principles: Significant Deficiency	<p><u>Inadequate Control Over County User Access to the Subsidized Child Care Reimbursement System</u></p> <p>We identified deficiencies in the Department's oversight and management of user access to the Subsidized Child Care Reimbursement 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>The Subsidized Child Care Reimbursement System is an on-line transaction processing system, maintained by the State, which allows users to view, add, update, and correct payment data for the provision of subsidized child care services by vendors.</p> <p>The Department utilizes Resource Access Control Facility, or RACF, to limit users' access to information to only what is appropriate for them. We determined that the Department does not perform security review procedures for county-level users to ensure only authorized users are permitted access to protected information, particularly subsidized payment data.</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 Child Care Development Fund Cluster federal grant award G0901NCCCDF for the federal fiscal year ended September 30, 2009.</p> <p><i>Recommendation:</i> The Department should enhance its prescribed procedures for documenting security access privileges for the Subsidized Child Care Reimbursement System. Periodic security reviews should be conducted to ensure that access is restricted to authorized users and user access to protected information is appropriate.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Department implemented policies and procedures to ensure adequate control of access to its system applications and conduct periodic, documented reviews of its users' access rights. Effective July 2007, the Department requires an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems. Prior to July 2007, access was granted based on</p>

93.575 CHILD CARE AND DEVELOPMENT 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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>requests from state-level and county-level Information Security Officials (ISOs) via either email or fax; those users given access during this time are grandfathered by the Department and do not require their access be documented on an IRAAF. Per policy, security officers must complete security reviews twice a year to ensure required authorizations are on file and take appropriate action immediately to correct any discrepancies noted.</p> <p>Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The "Division/Office System Access Control" form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results of the review via email. The reports have been modified for usability by the counties, which are expected to adhere to the monthly review and reporting procedures by April 2010.</p>

93.596 CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND**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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-137	Allowable Costs/Cost Principles: Significant Deficiency	<u>Inadequate Control Over County User Access to the Subsidized Child Care Reimbursement System</u> We identified deficiencies in the Department's oversight and management of user access to the Subsidized Child Care Reimbursement 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. See finding 09-SA-136 for a description.
09-SA-138	Allowable Costs/Cost Principles: Significant Deficiency	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement 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. See finding 09-SA-10 for a description.

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-139	Allowable Costs/Cost Principles: Significant Deficiency	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement 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. See finding 09-SA-10 for a description.
09-SA-140	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$14,343	<u>Ineligible Benefit Payments for the Foster Care Program</u> The Department made payments on behalf of children who were ineligible to receive those benefits under guidelines established for the Foster Care – Title IV-E program. The erroneous payments resulted in actual questioned costs of \$14,343 and an increased risk that additional ineligible payments occurred. The Department's Child Welfare Funding manual states that eligibility for Title IV-E funding ends at the end of the month in which a child reaches the age of 18. We tested a sample of Foster Care payments for the months of December 2008 and June 2009 to determine if any children were receiving payments after their eligibility period. We identified 24 payments in our sample months that were to children over the age of 18, resulting in the questioned costs identified above. The edit checks within the Foster Care payment system are not functioning as designed to prevent this noncompliance. <i>Federal Award Information:</i> This finding affects Foster Care – Title IV-E federal grant award 0901NC1401 for the federal fiscal year ended September 30, 2009. <i>Recommendation:</i> The Department should take appropriate action to ensure that automated system edit checks or other control processes are implemented to ensure payments are only made to eligible recipients of the Foster Care – Title IV-E program. An analysis should be performed of all children within the system to determine the extent of the problem and to adjust for other identified errors. <i>Agency Response:</i> The Department concurs with the finding. The Division of Social Services (DSS) will amend its Contractual Agreement for Residential Support (CARS) policy to ensure that it provides clear guidance to the local county departments of social services for termination of IV-E Foster Care payments when the recipient turns 18 years of age.

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		DSS will seek reimbursement from the appropriate counties to ensure the questioned costs of \$14,343.00 have been resolved by June 30, 2010.
09-SA-141	<u>Eligibility:</u> Questioned Cost Finding	<p data-bbox="519 661 1469 693"><u>Documentation Errors in County Foster Care Title IV-E Program</u></p> <p data-bbox="519 724 1469 913">Certified Public Accountants performing the county audits tested 811 case files and noted one deficiency with a county's eligibility documentation. The foster care re-determination document could not be located in one client file. The auditor could not verify eligibility due to the lack of supporting documentation. The local auditor identified no questioned costs; however, we believe that it is likely that questioned costs exceed \$10,000 in the population.</p> <p data-bbox="519 955 1469 1050"><i>Federal Award Information:</i> This finding affects Foster Care – Title IV-E federal grant award 0901NC1401 for the federal fiscal year ended September 30, 2009.</p> <p data-bbox="519 1081 1469 1176"><i>Recommendation:</i> The local government auditors recommended that adequate documentation be maintained in client files to support the eligibility re-certification process.</p> <p data-bbox="519 1207 1469 1585"><i>Agency Response:</i> As noted above, these are state-wide county audit findings and we are pleased with the extremely low error rate (1 error out of 811 case files reviewed) identified in the county departments of social services audits. The Department concurs with the finding. The Division of Social Services (DSS) continues to provide ongoing IV-E training statewide for local county department of social services staff. Title IV-E Foster Care training, which includes specific guidance on the completion of The Redetermination of Eligibility Tool (the 5120a), was provided in 2009. DSS will continue to provide IV-E Foster Care training in 2010 as part of an ongoing effort to reinforce eligibility documentation. The Department's appropriate local county liaison will contact the appropriate county agency to determine the current status of the error identified by the local auditor.</p>
09-SA-142	Special Tests and Provisions: Material Weakness Material Noncompliance	<p data-bbox="519 1680 1469 1743"><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p data-bbox="519 1774 1469 1881">The Department failed to timely communicate American Recovery and Reinvestment Act (ARRA) federal award information to its subrecipients. As a result, there is an increased risk that a subrecipient may not separately</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	account for and report on its ARRA federal awards or comply with additional compliance requirements specific to these funds. See finding 09-SA-11 for a description.

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-143	Allowable Costs/Cost Principles: Significant Deficiency	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement 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. See finding 09-SA-10 for a description.
09-SA-144	Special Tests and Provisions: Material Weakness Material Noncompliance	<u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u> The Department failed to timely communicate American Recovery and Reinvestment Act (ARRA) federal award information to its subrecipients. As a result, there is an increased risk that a subrecipient may not separately account for and report on its ARRA federal awards or comply with additional compliance requirements specific to these funds. See finding 09-SA-11 for a description.

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-145	Allowable Costs/Cost Principles: Significant Deficiency	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> We identified deficiencies in the Department's oversight and management of employee access to the County Administration Reimbursement 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. See finding 09-SA-10 for a description.

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-146	Allowable Costs/Cost Principles: Significant Deficiency	<p><u>Inadequate Control Over County 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. Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk. See finding 09-SA-10 for a description.</p>
09-SA-147	Eligibility: Questioned Cost Finding	<p><u>Documentation Lacking in County Children's Health Insurance Program Case Files</u></p> <p>Local county departments of social services offices process applications related to the Children's Health Insurance Program. Certified Public Accountants performing the county audits tested 455 case files and found deficiencies in four cases. There were no questioned costs identified by the local auditors; however, we believe that it is likely that questioned costs exceed \$10,000 in the population. The findings are summarized below:</p> <ul style="list-style-type: none"> • Two client files could not be located by the county. The auditor could not verify eligibility due to a lack of supporting documentation. • One client file did not have evidence of the verification of appropriate health insurance coverage. • One client file was processed without proper client signature on the application. <p><i>Federal Award Information:</i> This finding affects Children's Health Insurance Program federal grant awards 05-0805NC5021, 05-0905NC5021, and 05-0805NCMSEA for the federal fiscal years ended September 30, 2008 and 2009</p> <p><i>Recommendation:</i> The local government auditors recommended that procedures should be in place to ensure that all client files are complete, including supporting documentation, and that county staff accounted for all client files.</p> <p><i>Agency Response:</i> We are pleased that only four cases were noted statewide in the 100 county audit reports. The Department concurs with the finding. Division of Medical Assistance (DMA) Field Representatives for the appropriate counties will implement follow-up procedures to determine the</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, 2009

Type of Finding/ Questioned Costs		Findings and Recommendations
		current status of the case files identified as having inadequate or missing documentation. The anticipated completion date for follow-up to these findings is December 31, 2010.
09-SA-148	<u>Eligibility:</u> Significant Deficiency	<u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u> We identified deficiencies in the Department's oversight and management of user 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. See finding 09-SA-122 for a description.

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

U.S. Department of Health and Human Services

N.C. State Health Plan for Teachers and State Employees

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-149	Allowable Costs/Cost Principles: Questioned Cost Finding \$13,906	<p><u>Incorrect Health Insurance Claims Paid</u></p> <p>The North Carolina State Health Plan for Teachers and State Employees (Plan) paid erroneous claims in the Children's Health Insurance Program. As a result, we are questioning federal costs in the amount of \$13,906.</p> <p>The Plan contracts with private accounting firms to audit health insurance claims paid by its contracted claims processor. The firms examined a sample of 449 Children's Health Insurance Program medical claims and identified six errors, four overpayments and two underpayments. The erroneous overpayments totaled \$18,477, with the federal share of the costs totaling \$13,898. The two underpayments identified totaled \$16,241. The projected gross payment error amount, based on the absolute value of the errors, was \$4.5 million.</p> <p>A firm also examined a sample of 200 Children's Health Insurance Program pharmacy claims and identified one error, an overpayment of \$11, with the federal share of the costs totaling \$8. The projected payment error for the Children's Health Insurance Program pharmacy claims was \$7,000.</p> <p>The errors noted were due to the incorrect pricing of claims.</p> <p><i>Federal Award Information:</i> The review for Children's Health Insurance Program claims included federal grant awards 05-0805NC5021, 05-0905NC5021, and 05-0805NCMSEA for the federal fiscal years ending September 30, 2008 and 2009.</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 its Claims Processing Contractor (CPC) and Pharmacy Benefit Manager to ensure claims are processed accurately and in accordance with federal and state regulations, guidelines and procedures. The Plan's contractors have taken action to correct the processing and payments errors identified in the audit for the Children's Health Insurance Program.</p>

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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-150	Allowable Costs/Cost Principles: Questioned Cost Finding \$30,535	<p><u>Deficiencies in Medicaid Provider Billing and Payment Process</u></p> <p>We examined a sample of 270 Medicaid claims and identified 22 claims that were paid in error or not sufficiently documented. The erroneous claims resulted in net overpayments of \$40,597 and questioned costs of \$30,535, 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, the failure to bill third party insurance prior to submitting the claim to Medicaid for payment, 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. Federal regulations require that medical records disclose the extent of services provided to Medicaid recipients.</p> <p>Similar aspects of this finding have been reported in previous years.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards 05-0805NC5028, 05-0905NC5028, and 05-0905NCARRA for the federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should continue to enhance its control procedures to improve the accuracy of the claims payment process. Management should ensure the proper implementation of system changes, including effective payment edits and/or audits. Emphasis should be placed on educating providers as to proper coding and documentation standards necessary to support the medical services being provided. Identified over or underpaid claims should be followed up for timely and appropriate collection or payment.</p> <p><i>Agency Response:</i> The Department concurs with the finding and will continue to enhance control procedures to improve the accuracy of the claims payment process. Management will continue to be involved in the proper implementation of system changes, including effective payment edits and/or audits. Emphasis will continue to be placed on educating providers as to proper coding and maintaining adequate documentation. Of the 22 claims that were identified as payment errors or not sufficiently documented, corrective action has occurred on all but one claim. The anticipated completion date for the remaining claim is March 16, 2010.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-151	Allowable Costs/Cost Principles: Significant Deficiency	<p><u>Inadequate Reconciliations of Medical Assistance Payments</u></p> <p>The Department did not reconcile the medical assistance claims paid by its third-party contractor to the claims expenditure amounts recorded in the accounting records for part of the year. As a result, there is an increased risk of error in the reporting of federal expenditures.</p> <p>The Department contracts with an outside vendor to process its medical assistance claims through the Medicaid Management Information System. System-generated information is used to record the claims payment expenditure amounts in the North Carolina Accounting System. A reconciliation is not being performed between the two systems to ensure that all expenditure information is complete, accurate, and properly recorded.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards 05-0805NC5028, 05-0905NC5028, and 05-0905NCARRA for the federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should perform monthly reconciliations of the paid medical assistance claims as reported in the Medicaid Management Information System to the claims payment expenditure amounts in the North Carolina Accounting System.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Department completed the remaining monthly reconciliations of the paid medical assistance claims as reported in the Medical Management Information System (MMIS) to the claims payment expenditure amounts in the North Carolina Accounting System (NCAS) through the month of January 2010. The Department will continue to perform monthly reconciliations of the two systems.</p>
09-SA-152	Allowable Costs/Cost Principles: Significant Deficiency	<p><u>Deficiencies Noted with Tracking of Program Change Controls for Medicaid Management Information System</u></p> <p>The Department has not implemented effective controls to track program changes made by its fiscal agent to the Medicaid Management Information System. As a result, there is an increased risk of the fiscal agent implementing unintended or unauthorized changes or failing to make changes in a controlled and timely manner.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>The Medicaid Management Information System provides for operational support of the Medicaid program, including claims processing, coordination of benefits, surveillance and utilization review, federal and management reporting, and case management.</p> <p>Program change, maintenance, and development issues are communicated to the fiscal agent through memoranda generated by multiple sections within the Division of Medical Assistance. These memoranda are logged by the Division's Medicaid Management Information System Services Section and reconciled with a cumulative log of all memos received by the fiscal agent. Memos specifically requiring system changes are monitored until completion. Discrepancies have been identified in reconciling completed system changes as reported by the fiscal agent and the Division of Medical Assistance.</p> <p>In addition, there are memoranda for file maintenance that do not require a system change that are not tracked by the Medicaid Management Information System Services Section or reconciled to completion status per the fiscal agent. These items include changes to table-driven edits and audits, provider service changes, financial report changes, and medical policy changes that could have a significant impact on the proper payment of claims.</p> <p>Program change controls ensure that all authorized changes are made, each change is made according to user requirements, changes are subject to independent management review and conform to policy, and only authorized personnel can request, access, perform, test, approve, and implement the changes to occur. An audit trail should exist to document the completed process.</p> <p>This finding has been reported for the last two years.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards 05-0805NC5028, 05-0905NC5028, and 05-0905NCARRA for the federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should take appropriate steps to ensure effective tracking and monitoring of program changes to final user acceptance and fiscal agent implementation to prevent unintended or unauthorized system changes. In December 2008, the Department awarded a contract to a private vendor to develop and implement a replacement Medicaid Management Information System. Effective management of program change controls should be addressed in the implementation of the replacement system.</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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> The Department concurs with the finding and recommendation. The Department will continue to enhance its procedures for tracking program change controls in Medicaid Management Information System (MMIS) by automating the workflow and lifecycle management of system and program changes. The Division of Medical Assistance (DMA) has a manual Customer Service Request (CSR) tracking procedure to document the general change requests in MMIS. This system includes historical data in hard files on past system changes in MMIS. The Department will continue to strengthen internal procedures to ensure effective management of program change controls are addressed in the implementation of the replacement system.</p>
09-SA-153	<p>Allowable Costs/Cost Principles:</p> <p>Significant Deficiency</p>	<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. 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 Medicaid Management Information System provides for operational support of the Medicaid program, including claims processing, coordination of benefits, surveillance and utilization review, federal and management reporting, and case management.</p> <p>We identified 44 separated employees for the Division of Medical Assistance during the 2009 state fiscal year, one employee continued to have access to the Medicaid Management Information System despite separation from the Division. In addition, this separated employee continued to have an active network user account within the Division of Medical Assistance. Departmental policies were not followed regarding quarterly reviews of user access and immediate termination of separated employees' user access rights.</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>

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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards 05-0805NC5028, 05-0905NC5028, and 05-0905NCARRA for the federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should ensure that information technology security standards are followed. Separated 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 concurs with the finding. The Department will continue to enhance its procedures for termination of user access rights when changes in employment status occur. Additionally, the Department implemented policies and procedures to ensure adequate control of access to all system applications and conduct periodic, documented reviews of its users' access rights. Effective July 2007, the Department requires an Information Resource Access Authorization Form (IRAAF) be generated and maintained on file for every individual with access to State Information Systems. Prior to July 2007, access was granted based on requests from state-level and county-level Information Security Officials (ISOs) via either email or fax; those users given access during this time are grandfathered by the Department and do not require their access be documented on an IRAAF. Per policy, security officers must complete security reviews twice a year to ensure required authorizations are on file and take appropriate action immediately to correct any discrepancies noted.</p> <p>Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The "Division/Office System Access Control" form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results of the review via email. The reports have been modified for usability by the counties, which are expected to adhere to the monthly review and reporting procedures by April 2010.</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, 2009

Type of Finding/ Questioned Costs		Findings and Recommendations
09-SA-154	Allowable Costs/Cost Principles: Significant Deficiency	<p><u>Inadequate Control Over County 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. Improper access to computer systems can result in both intentional and unintentional security breaches that place the confidentiality and integrity of information at risk. See finding 09-SA-10 for a description.</p>
09-SA-155	Cash Management: Material Weakness Material Noncompliance	<p><u>Deficiencies in Cash Management Procedures for the Medicaid Program</u></p> <p>The Department did not have controls in place to ensure that the drawdown of Medicaid funds was in accordance with federal requirements. As a result, there is an increased risk of drawing down excessive federal funds and noncompliance with the Treasury-State agreement.</p> <p>The Department does not have formal procedures for the establishment and review of federal reimbursement codes, an accounting mechanism for tracking the appropriate level of federal participation for program activities. An error in the establishment of federal participation percentages in the Department's cost database resulted in the incorrect drawdown of \$321 million related to the qualified public hospitals claims paid during the 2009 fiscal year. In addition, reconciliation procedures performed were not sufficient to ensure federal revenues were in agreement with federal expenditures.</p> <p>Our review of the Department's Cash Management Improvement Act spreadsheets identified significant positive federal cash balances between January 2009 and the end of the fiscal year. Funds were not disbursed in a timely manner, resulting in noncompliance with the Treasury-State agreement requirement 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. The \$321 million incorrect drawdown of federal funds discussed above was a significant contributor to the error. However, we also noted that the majority of the drawdown requests were based on estimates or claims disbursement amounts that were not reduced by their non-federal share of costs.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards 05-0805NC5028, 05-0905NC5028, and 05-0905NCARRA, and Medicaid Administrative Payments federal grant awards 05-0805NC5048 and 05-0905NC5048 for the federal fiscal years ended September 30, 2008 and 2009.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p><i>Recommendation:</i> The Department should strengthen internal controls to ensure proper establishment and review of federal reimbursement codes, the verification of proper drawdowns by reconciling federal revenues and expenditures, and improved cash management procedures such that drawdowns are made in compliance with the Treasury-State Agreement.</p> <p><i>Agency Response:</i> The Department concurs with the finding. There are processes in place to establish and review federal reimbursement codes. These processes have been enhanced to include an additional level of review and quarterly verification. Existing procedures for reconciliation of federal expenditures to federal revenues has also been expanded to include reconciliation of non-federal revenues.</p> <p>In addition, the DHHS Office of the Controller now processes federal fund drawdowns based on actual figures instead of estimates. The Department worked with the Office of State Controller and the Department of State Treasurer to modify this procedure. This change occurred in June 2009.</p>
09-SA-156 <u>Eligibility:</u> Questioned Cost Finding \$105	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>Certified Public Accountants performing the county audits tested 2,994 case files for Medicaid recipients and found deficiencies in 40 cases. These auditors questioned a total of \$105; however, 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"> a. One client file indicated that the client had not met certain eligibility criteria and was ineligible to receive benefits. Questioned costs were \$105. b. Sixteen client files did not contain all the required eligibility documentation. These case files had erroneous information or were missing items such as financial budget information, citizenship documentation, or residency documentation used to substantiate eligibility. c. Five client files were identified as incomplete, missing at least part of the required eligibility documentation. The auditor could not verify eligibility due to a lack of supporting documentation; however, the local auditor determined no questioned costs. d. Six client files did not contain evidence that automated processes were performed for the independent verification of family income and resources.

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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>e. Ten client files did not contain documentation that the "Notice of Rights to Transportation Form" was sent to the applicant.</p> <p>f. One client file was recertified without reviewing the eligibility criteria with the client.</p> <p>g. The information in one client file could not be examined, as the file had not been transferred from another county.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards 05-0805NC5028, 05-0905NC5028, and 05-0905NCARRA for the federal fiscal years ended September 30, 2008 and 2009.</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> While the combined counties error rate identified was extremely low (.01336), the Department's goal is no errors. The Department concurs with the finding. The individual findings will be referred to the Medicaid Program Representatives for those counties for follow up, corrective action and training as needed in the counties audited. Verification and documentation is addressed in all training provided by the Medicaid Program Representatives and continues to be stressed statewide. The anticipated completion date for follow-up to these findings is December 31, 2010.</p>
09-SA-157 <u>Eligibility:</u> Significant Deficiency	<p><u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u></p> <p>We identified deficiencies in the Department's oversight and management of user 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. See finding 09-SA-122 for a description.</p>
09-SA-158 <u>Reporting:</u> Significant Deficiency	<p><u>Deficiencies in Medicaid Reporting Processes</u></p> <p>We identified deficiencies in the Department's Medicaid financial reporting process. As a result, there is an increased risk of error in the reporting of federal expenditures.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Our review of the CMS-64 quarterly report identified that the primary reviewer of the report was not consistently independent of the preparation process, did not consistently maintain evidence that the report was properly reviewed, and did not ensure that all discrepancies between the federal reports and the accounting records were reconciled. In addition, certification dates for three of the four quarterly reports reviewed were subsequent to the required deadline.</p> <p>The lack of an independent review and approval of the quarterly federal reports increases the risk of errors in the federal reports. Federal regulations require the submission of the CMS-64 report within 30 days after the end of each quarter.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards 05-0805NC5028, 05-0905NC5028, and 05-0905NCARRA, and Medicaid Administrative Payments federal grant awards 05-0805NC5048 and 05-0905NC5048 for the federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should strengthen internal controls to ensure the proper preparation, review, and timely submission of the CMS-64 Medicaid quarterly report.</p> <p><i>Agency Response:</i> The Department concurs with the finding. CMS-64 preparation is now segregated properly from the primary reviewer. A cause of late report submissions is that divisions within the Department have had difficulty in meeting monthly closeout deadlines due to delays such as outstanding budget revisions, reclassifications, allotments, etc. The Medicaid program impacts 13 divisions within the Department. Failure to meet closeout deadlines due to budget revisions, allotments, and reclassifications of expenditures prevents staff from preparing the CMS-64 in a timely manner. The DHHS Office of the Controller sent a memo dated December 30, 2009 to division directors and budget officers to address more stringent month end deadlines that will ensure more timely month-end certification.</p>
09-SA-159	<p><u>Special Tests and Provisions:</u></p> <p><u>Deficiencies In Controls Over the Provider Eligibility Enrollment Process</u></p> <p>Significant Deficiency</p> <p>The Department failed to acquire and maintain all required information necessary to document the eligibility determination process for provider-applicants. This increases the risk that ineligible providers may have been enrolled in the Medicaid program.</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>We examined a sample of 14 newly enrolled out-of-state providers and identified eight providers' files that were either not located, not inclusive of all required enrollment documentation, or not properly end-dated in the Medicaid Management Information System.</p> <p>In addition, prior to April 2009:</p> <ul style="list-style-type: none"> Existing providers were not required to periodically re-enroll. Other than for physicians and practitioners, criminal background checks were not conducted for providers prior to enrollment. <p>Therefore, the Department did not have a re-enrollment requirement in place to detect possible changes in provider eligibility status. This 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. As part of the development of the new Medicaid Management Information System, the Department contracted with a private vendor to assume the responsibilities for enrollment, credentialing, and verification activities for provider participation in the Medicaid program. The vendor is developing a process to verify provider enrollment information and conduct credentialing activities for currently enrolled Medicaid providers.</p> <p><i>Federal Award Information:</i> This finding affects Medical Assistance Payments federal grant awards 05-0805NC5028, 05-0905NC5028, and 05-0905NCARRA for the federal fiscal years ended September 30, 2008 and 2009.</p> <p><i>Recommendation:</i> The Department should continue with its efforts to improve and implement adequate internal controls over the provider enrollment process to ensure that only eligible medical providers are allowed participation in the Medicaid program. As these activities, previously carried out by the Division of Medical Assistance Provider Services section, are operationally transitioned to a private vendor, the Department will need to ensure adequate monitoring procedures are in place to ensure compliance with applicable laws and regulations.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Department has now awarded a contract to Computer Sciences Corporation (CSC) to develop and implement a Replacement Medicaid Management</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, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Information System (MMIS) in support of healthcare administration for multiple DHHS agencies. Early implementation of provider Enrollment, Verification and Credentialing (EVC) and related activities were assumed by CSC in late April 2009. The EVC process requires the fiscal agent perform imaging of all provider documents, contracts, agreements and attachments in order to be 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 on all providers whose data indicates expiration of any license, accreditation, certification, or other authorizing agencies. This re-credentialing will occur every three years. CSC utilizes a background screening service to meet required criminal background checks, source verification of professional boards and licenses, etc, as required by federal regulations and North Carolina Administrative Code. The fiscal agent will comply with all established Medicaid provider enrollment procedures and rules to decrease the risk of ineligible provider enrollment and improper Medicaid payment. The fiscal agent will implement suspension or termination action for providers whose licenses, endorsements, permits, certifications and accreditations have been revoked or suspended by licensing and accrediting bodies.</p> <p>Division of Medical Assistance Provider Services monitors the provider Enrollment, Verification and Credentialing (EVC) operations assumed by CSC in late April 2009 to ensure CSC's compliance with the Replacement Medicaid Management Information System (MMIS) Contract, which includes provider enrollments, changes and terminations processed and entered in the EVC System and Legacy MMIS+ System. Random samples of enrollments, changes and terminations are audited and notifications from accrediting bodies regarding licensure, endorsement and certification suspensions and withdrawals are monitored by reviewing data entered in the EVC System, Legacy MMIS+ System and CSC's Electronic Data Management System (EDMS) to ensure correct enrollment, change and termination actions are taken. These auditing and monitoring procedures should ensure CSC excludes ineligible providers from participating in the Medicaid program.</p>

93.917 HIV CARE FORMULA GRANTS**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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-160	Matching, Level of Effort, <u>Earmarking:</u> Significant Deficiency	<p data-bbox="537 554 1279 583"><u>Deficiencies in Internal Control Over Earmarking Requirements</u></p> <p data-bbox="537 617 1468 743">We identified deficiencies in the Department's oversight of the earmarking requirements for the HIV CARE Formula Grant funds. As a result, there is an increased risk of noncompliance related to meeting required spending percentages for specified program cost categories.</p> <p data-bbox="537 772 1468 1171">Federal requirements state that not less than 75% of grant funds, after reserving amounts for state administration and a clinical quality management program, shall be used to provide core medical services to eligible individuals with HIV/AIDS. The Department has not established adequate tracking mechanisms in its accounting system to sufficiently demonstrate compliance with this earmarking requirement. Administrative costs, planning and evaluation costs, and clinical quality management costs were not separately maintained in the accounting records. At year-end, the Department separated the expenditures for these cost categories based on its estimate of those costs rather than on actual disbursements recorded in the accounting records. The accounting records also do not separate core medical services from support services, making it difficult to measure the Department's compliance with this earmarking requirement.</p> <p data-bbox="537 1201 1468 1327">This finding was reported in the prior year. The Department is planning to establish responsibility cost centers for HIV CARE Formula Grant expenditures to enable the financial management systems to better account for earmarking requirements.</p> <p data-bbox="537 1356 1468 1423"><i>Federal Award Information:</i> This finding affects HIV CARE Formula Grant award X07HA00051 for federal fiscal years ended March 31, 2009.</p> <p data-bbox="537 1453 1468 1549"><i>Recommendation:</i> The Department should ensure its accounting system accurately accounts for the applicable cost categories for the HIV CARE Formula Grant to meet earmarking requirements.</p> <p data-bbox="537 1579 1468 1761"><i>Agency Response:</i> The Department concurs with the finding. The Department will develop corrective actions to ensure its accounting system accurately accounts for the applicable cost categories for the HIV CARE Formula to meet earmarking requirements. Corrective actions will be developed by June 30, 2010 and implemented in conjunction with the FFY 2011 Ryan White grant award.</p>

93.925 SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS**III. Federal Award Findings and Questioned Costs**

U.S. Department of Health and Human Services

Winston-Salem State University

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-161	<u>Eligibility:</u> Significant Deficiency Questioned Cost Finding \$7,970	<u>Student Financial Aid Over-Awards and Errors</u> 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 \$69,144 in federal costs. [CFDA 84.007, \$225; CFDA 84.032, \$60,357; CFDA 84.063, \$592; CFDA 93.925, \$7,970]. See finding 09-SA-42 for a description.
09-SA-162	<u>Eligibility:</u> Significant Deficiency	<u>Inconsistencies in Students' Cost of Attendance</u> The University established different cost of attendance budgets for categories of similar students and similar aid periods. Federal regulations require that the University establish standard costs of attendance for different categories of students and apply the cost allowances uniformly to all students within the categories. See finding 09-SA-44 for a description.

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
09-SA-163	Matching, Level of Effort, <u>Earmarking:</u> Significant Deficiency Questioned Cost Finding \$10,000	<p><u>Deficiencies in Internal Control Over Earmarking Requirements</u></p> <p>We identified deficiencies in the Department's oversight of the earmarking requirements for the Block Grants for Prevention and Treatment of Substance Abuse funds. As a result, there is an increased risk of noncompliance related to the expenditure and reporting of grant funds for designated purposes.</p> <p>States must use not less than 20% of allotted grant funds for prevention activities that address individuals who do not require treatment for substance abuse. Although the Department reported that it met the primary prevention set-aside, our review of the supporting schedules and underlying accounting records indicated that this earmarking requirement was not met by approximately \$490,000.</p> <p>As a designated State, defined as a State whose rate of AIDS is 10 percent or more per 100,000 individuals, the Department must expend 5% of allotted grant funds for HIV early intervention services at the sites where individuals are undergoing substance abuse treatment. The Department has reported its noncompliance with this HIV set-aside to its funding agency. The Department failed to meet this earmarking requirement by approximately \$360,000.</p> <p>In addition, there is a 5% cap on allotted grant funds for the administration of the grant. While the Department did not exceed this earmarking requirement, our review of the administrative cost expenditures identified that the Department had paid a \$10,000 sponsorship fee for a national association meeting. As the Department did not have sufficient attendees that would require this level of financial commitment, this cost is considered a contribution rendered and would be considered an unallowable cost. As we could not match specific individuals with the attendance at this event, the total expenditure of \$10,000 is considered a questioned cost.</p> <p>The failure to adequately track, evaluate, and monitor expenditures for the specified earmarking purposes has resulted in noncompliance and increases the risk that the required expenditure percentages will not be met in the future for the Block Grants for Prevention and Treatment of Substance Abuse program.</p> <p><i>Federal Award Information:</i> This finding affects Block Grants for Prevention and Treatment of Substance Abuse federal grant award 07BINCSAPT for the federal fiscal year ended September 30, 2007, which closed out during our period of review.</p>

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Recommendation:</i> The Department should strengthen internal controls to ensure the proper tracking, evaluation, and monitoring occurs for obligations and expenditures for specified earmarking purposes. Reallocations of funding should occur to ensure appropriate earmarking percentages are met. The Department should seek guidance from its federal oversight agency for the resolution of the above questioned cost item.</p> <p><i>Agency Response:</i> The Department concurs with the finding and has initiated corrective measures to properly track the allocation of funds and the reporting of expenses for the Prevention and Treatment of Substance Abuse and HIV set aside requirement. The Department's procedures for the earmarking of not less than 20% of the statewide SAPTBG funds for prevention and not less than 5% for HIV will be accomplished through the coding structure for each grant year within the North Carolina Accounting System (NCAS).</p>
09-SA-164	Subrecipient Monitoring: Significant Deficiency	<p><u>Monitoring Procedures Need Improvement</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 is 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 program services. Our review of the monitoring efforts identified the following deficiencies:</p> <ul style="list-style-type: none"> • No fiscal monitoring reviews were performed for the LMEs during the 2009 fiscal year. • Although annual compliance reviews were performed in May 2009, the requests for corrective action plans were not communicated timely to the LMEs, as this did not occur until October 2009. • The Department performed fiscal monitoring reviews for eight of the 12 non-governmental units contracted to provide substance abuse services. Our review of those monitoring results noted that the Department identified deficiencies in the reviewed supporting documentation as well as instances of potential questioned costs. However, the Department failed to conduct appropriate follow-up procedures, such as requests for additional documentation, questioning or disallowing costs, communicating their results, or requiring corrective action plans.

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

U.S. Department of Health and Human Services

N.C. Department of Health and Human Services

For the Fiscal Year Ended June 30, 2009

Type of Finding/ Questioned Costs	Findings and Recommendations
	<p>Federal and departmental guidelines require the monitoring of subrecipient activities to provide reasonable assurance that subrecipients are complying with applicable laws and regulations.</p> <p>A finding related to the enhancement of the subrecipient monitoring activities was also reported in the prior year.</p> <p><i>Federal Award Information:</i> This finding affects Block Grants for Prevention and Treatment of Substance Abuse federal grant award 07B1NCSAPT and 08B1NCSAPT for the federal fiscal year ended September 30, 2008 and 2009, respectively.</p> <p><i>Recommendation:</i> The Department should continue to enhance its monitoring plans for the Block Grants for Prevention and Treatment of Substance Abuse program. Comprehensive policies should address all aspects of the monitoring efforts, including the plan for programmatic and fiscal monitoring activities, documentation of the monitoring procedures performed, the finalization process of reporting, and corrective action plans.</p> <p><i>Agency Response:</i> The Department concurs with the finding. The Department has developed procedures to facilitate monitoring activities. The Division has initiated a fiscal monitoring plan for the Local Management Entities (LME) during State fiscal year 2009-2010. Additionally, the timely response of monitoring performed by Division staff will occur with an exit conference performed prior to the staff leaving the LME and within 45 days after completion of the monitoring event, issuance of a formal report outlying the results of the review and a request for a plan of correction for specific non-compliance issues.</p> <p>Division staff will conduct follow up efforts for items found during the course of the program and fiscal monitoring event.</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, 2009

Type of Finding/ Questioned Costs		Findings and Recommendations
09-SA-165	Equipment and Real Property <u>Management</u> Material Weakness Material Noncompliance	<p><u>Lack of Internal Control Over Homeland Security Cluster Equipment</u></p> <p>The Department did not maintain an adequate inventory record or conduct a physical inventory for certain equipment purchased for the Voice Inoperability Plan for Emergency Responders (VIPER). OMB Circular A-133 requires that equipment records be maintained and a physical inventory of equipment taken at least once every two years. This inventory is required to be reconciled to the equipment records.</p> <p>The VIPER funds are used to construct radio transmission towers and surrounding structures at locations throughout the State, typically on land leased by the State. The Department maintains a warehouse containing component parts that can be used for construction or repairs at the sites. While the Department maintains complete records of items purchased for the warehouse, there is not a record of assets currently in custody, exact location, price, etc., and the Department does not conduct a periodic physical count of the items in the warehouse for comparison to such records.</p> <p><i>Federal Award Information:</i> This finding impacts CFDA# 97.004 – Homeland Security Grant # 2004-GE-T4-0014; CFDA# 97.067 – Homeland Security Grant # 2005-GE-T5-0051, Grant #2006-GE-6-0010, Grant #2007-GE-T7-0048, Grant #2008-GE-T8-0033.</p> <p><i>Recommendation:</i> The Department should strengthen its internal control over VIPER equipment stored in its warehouse to address the concerns noted above.</p> <p><i>Agency Response:</i> The Department agrees that the details included in warehouse inventory records should be increased and the adequacy of inventory records should be verified by routine physical inventories.</p> <p><i>Corrective Action:</i> We have implemented procedures requiring documented physical inventories and the inclusion of additional detail in warehouse inventory records.</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, 2009

Type of Finding/ Questioned Costs		Findings and Recommendations
09-SA-166	Equipment and Real Property Management Material Weakness Material Noncompliance	<p><u>Lack of Internal Control Over Homeland Security Cluster Equipment</u></p> <p>The Department did not maintain an adequate inventory record or conduct a physical inventory for certain equipment purchased for the Voice Inoperability Plan for Emergency Responders (VIPER). OMB Circular A-133 requires that equipment records be maintained and a physical inventory of equipment taken at least once every two years. This inventory is required to be reconciled to the equipment records. See finding 09-SA-165 for a description.</p>
09-SA-167	Subrecipient Monitoring: Significant Deficiency	<p><u>Deficiencies in Subrecipient Monitoring - Homeland Security Cluster</u></p> <p>We identified deficiencies in the Department's monitoring procedures for the Homeland Security Cluster. As a result, there is an increased risk that noncompliance could occur at the subrecipient level and not be detected in a timely manner.</p> <p>The Department has not routinely conducted site visits necessary to ensure that the subrecipients' requests for reimbursement of expenditures are based on bona fide charges, and thus, have not ensured that cash has not been provided to the subrecipients in excess of actual need. Also, the Department has not verified that subrecipients comply with procurement requirements, such as seeking quotes or bids for purchases over established dollar thresholds. Finally, the Department has not reviewed contracts entered into by subrecipients to ensure that they contain an assertion by the contractor that it is not a suspended or debarred party, or alternatively, ensured that the subrecipient has checked the suspension and debarment list to verify that the vendor is not suspended or debarred.</p> <p>Federal and state guidelines require the monitoring of subrecipient activities to provide reasonable assurance that they comply with applicable laws and regulations.</p> <p>A similar finding was also reported in the prior year.</p> <p><i>Federal Award Information:</i> This finding impacts CFDA# 97.067 – Homeland Security Grant # 2005-GE-T5-0051, Grant #2006-GE-T6-0010, Grant #2007-GE-T7-0048, and Grant # 2008-GE-T8-0033.</p> <p><i>Recommendation:</i> The Department should ensure that all applicable types of federal requirements are monitored at the subrecipient level.</p>

97.067 HOMELAND SECURITY GRANT PROGRAM (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, 2009

	Type of Finding/ Questioned Costs	Findings and Recommendations
		<p><i>Agency Response:</i> The Department agrees that the items noted in the audit finding have not been fully implemented.</p> <p><i>Corrective Action:</i> We will monitor and strengthen our procedures to ensure full compliance with subrecipient monitoring requirements.</p>
09-SA-168	<p>Special Tests and Provisions:</p> <p>Material Weakness</p> <p>Material Noncompliance</p>	<p><u>Homeland Security Cluster Funds Were Not Obligated Within Required Timeframe</u></p> <p>The internal controls over obligating federal funds to subgrantees for the Homeland Security Cluster were not effective. Federal funds were not consistently obligated to subgrantees within the required 45-day timeframe. Under the program's requirements, states must establish a firm and unconditional commitment with a subgrantee within 45 days of the grant award.</p> <p>Our tests of the obligation of funds revealed errors in 15 out of 39 items examined. We determined that \$474,199 out of the \$1.8 million tested in State Homeland Security Program and Metropolitan Medical Response System grants was not awarded within the 45-day period.</p> <p>This finding was also reported in the prior year.</p> <p><i>Federal Award Information:</i> This finding impacts CFDA 97.067 grant award #2008-GE-T8-0033.</p> <p><i>Recommendation:</i> The Department should strengthen procedures to ensure compliance with federal requirements to timely obligate federal funds to subgrantees.</p> <p><i>Agency Response:</i> The Department agrees that the exceptions noted were not obligated within the required timeframe. During 2009 the Department implemented procedures to improve our ability to obligate funding more timely. However, the reported exceptions were based on the 2008 award which occurred prior to the implementation of the improvements.</p> <p><i>Corrective Action:</i> We will continue to monitor the procedures implemented to comply with the federally mandated deadlines.</p>

Summary of Findings and Questioned Costs

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

For the Fiscal Year Ended June 30, 2009

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Agriculture:	10.557	09-SA-1	Control Weaknesses Identified in the Calculation of WIC Rebates	\$ -
		09-SA-2	Inadequate Control Over User Access to the Aid To County Reimbursement System	-
		09-SA-3	Documentation Lacking in County WIC Case Files	758
		09-SA-4	Deficiencies in Internal Control Over WIC Period of Availability Requirements	5,725
		09-SA-5	Deficiencies Identified With the Verification of the WIC Food Instrument Non-Reconciliation Rate	-
		09-SA-6	Deficiencies Identified with the WIC Food Instrument Review Process	-
		09-SA-7	Weaknesses in the Monitoring of the Calculation of the WIC Maximum Allowable Reimbursement Rates	-
		09-SA-8	Deficiencies Identified in the Monitoring of WIC High-Risk Vendors	-
				6,483
	10.558	09-SA-9	Inadequate Control Over User Access to the North Carolina Claims and Reimbursement Entry System	-
				-
	10.561	09-SA-10	Inadequate Control Over County User Access to the County Administration Reimbursement System	-
		09-SA-11	Failure to Timely Communicate ARRA Federal Award Information to Subrecipients	-
				-
	10.568	09-SA-12	Deficiencies in Internal Control Over Federal Reporting	-
				-
				-
	Total Federal Agency			6,483
	U.S. Department of Justice:	16.738	09-SA-13	Salaries Not Allocated Based on Time and Attendance Records
09-SA-14			Deficiencies in Subrecipient Monitoring - Edward Byrne Memorial Justice Assistance Grant Program	-
09-SA-15			Lack of Review of Subrecipient Audit Reports	-
			-	
Total Federal Agency			-	
U.S. Department of Labor:	17.207	09-SA-16	Inappropriate Information System Access	-
		09-SA-17	Control Weaknesses Over Equipment Inventory	-
		09-SA-18	Errors Noted in the Schedule of Expenditures of Federal Awards	-
				-
	17.225	09-SA-19	Inappropriate Information System Access	-
		09-SA-20	Extended Benefits Payments Drawn from Improper Funding Source	-
		09-SA-21	Changes to Unemployment Insurance Benefits Payment System Not Properly Implemented	11,670
		09-SA-22	Weaknesses in General Program Change Controls	-
		09-SA-23	Errors Noted in the Schedule of Expenditures of Federal Awards	-
		09-SA-24	Noncompliance in Unemployment Insurance Reporting	-
		09-SA-25	Deficiencies Noted in the Benefit Payment Quality Control Process	-

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

For the Fiscal Year Ended June 30, 2009

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
	17.258	09-SA-26	Insufficient Documentation Noted in Workforce Investment Act Case Files	-
				-
	17.260	09-SA-27	Insufficient Documentation Noted in Workforce Investment Act Case Files	-
		09-SA-28	Errors Noted in the Schedule of Expenditures of Federal Awards	-
				-
	17.801	09-SA-29	Inappropriate Information System Access	-
				-
	17.804	09-SA-30	Inappropriate Information System Access	-
		09-SA-31	Errors Noted in the Schedule of Expenditures of Federal Awards	-
				-
			Total Federal Agency	11,670
U.S. Department of Transportation:	20.205	09-SA-32	Failure to Comply With Federal Suspension and Debarment Requirements	-
		09-SA-33	Testing Standards Were Not Met	-
				-
	20.509	09-SA-34	Supervisor Review Procedures Not Performed	206,564
		09-SA-35	Financial Status Reports Contained Errors	-
				206,564
			Total Federal Agency	206,564
U.S. Environmental Protection Agency:	66.458	09-SA-36	Subrecipient Audit Reports Were Not Obtained and Reviewed	-
				-
	66.468	09-SA-37	Subrecipient Audit Reports Were Not Obtained and Reviewed	-
				-
			Total Federal Agency	-
U.S. Department of Education:	84.007	09-SA-38	Inadequate Reconciliation of Student Financial Aid Awards	-
		09-SA-39	Inadequate Reconciliation of Student Financial Aid Awards	-
		09-SA-40	Inappropriate Information System Access Student Financial Aid Systems and Data	-
		09-SA-41	Federal Reporting to Office of the State Controller Contained Misstatements	-
		09-SA-42	Student Financial Aid Over-Awards and Errors	225
		09-SA-43	Weakness in the Student Financial Aid Application Verification Process	900
		09-SA-44	Inconsistencies in Students' Cost of Attendance	-
				1,125
	84.010	09-SA-45	Action Not Taken on Maintenance of Effort Requirement	-
		09-SA-46	Management Decisions Not Issued to Subrecipients	-
				-

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

For the Fiscal Year Ended June 30, 2009

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
	84.027	09-SA-47	Deficiencies With Special Educaton Cluster Subrecipient Monitoring	-
		09-SA-48	Management Decisions Not Issued to Subrecipients	-
				-
	84.032	09-SA-49	Failure to Return Unearned Student Financial Assistance to Lenders	20,220
		09-SA-50	Inadequate Reconciliation of Student Financial Aid Awards	-
		09-SA-51	Federal Loan Funds Not Disbursed Timely	-
		09-SA-52	Inadequate Reconciliation of Student Financial Aid Awards	-
		09-SA-53	Inappropriate Information System Access Student Financial Aid Systems and Data	-
		09-SA-54	Federal Reporting to Office of the State Controller Contained Misstatements	-
		09-SA-55	Federal Loan Funds Not Disbursed Timely	-
		09-SA-56	Untimely Return of Federal Funds	-
		09-SA-57	Untimely Notice to Lender of Changes in Students' Status	-
		09-SA-58	Student Financial Aid Over-Awards and Errors	60,357
		09-SA-59	Weakness in the Student Financial Aid Application Verification Process	22,955
		09-SA-60	Inconsistencies in Students' Cost of Attendance	-
		09-SA-61	Student Financial Aid Funds For Withdrawn Students Not Cleared Timely	1,801
				105,333
	84.033	09-SA-62	Inadequate Reconciliation of Student Financial Aid Awards	-
		09-SA-63	Inadequate Reconciliation of Student Financial Aid Awards	-
		09-SA-64	Inappropriate Information System Access Student Financial Aid Systems and Data	-
		09-SA-65	Inconsistencies in Students' Cost of Attendance	-
				-
	84.038	09-SA-66	Inadequate Reconciliation of Student Financial Aid Awards	-
		09-SA-67	Inadequate Reconciliation of Student Financial Aid Awards	-
		09-SA-68	Inappropriate Information System Access Student Financial Aid Systems and Data	-
		09-SA-69	Inconsistencies in Students' Cost of Attendance	-
				-
	84.048	09-SA-70	Personnel Costs Charged to Career and Technical Education Grant in Error	-
		09-SA-71	Career and Technical Education Grant Lacks Formalized Monitoring Procedures	-
		09-SA-72	Management Decisions Not Issued to Subrecipients	-
				-
	84.063	09-SA-73	Inadequate Reconciliation of Student Financial Aid Awards	-
		09-SA-74	Inadequate Reconciliation of Student Financial Aid Awards	-
		09-SA-75	Inappropriate Information System Access Student Financial Aid Systems and Data	-
		09-SA-76	Federal Reporting to Office of the State Controller Contained Misstatements	-
		09-SA-77	Lack Of Controls Over Required Reporting of Federal Award Data	-
		09-SA-78	Untimely Return of Federal Funds	-
		09-SA-79	Student Financial Aid Over-Awards and Errors	592
		09-SA-80	Weakness in the Student Financial Aid Application Verification Process	8,293
		09-SA-81	Inconsistencies in Students' Cost of Attendance	-
		09-SA-82	Student Financial Aid Funds For Withdrawn Students Not Cleared Timely	93
				8,978
	84.126	09-SA-83	Control Weaknesses Over Fixed Asset Inventory	-
				-

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

For the Fiscal Year Ended June 30, 2009

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
	84.173	09-SA-84 09-SA-85	Deficiencies With Special Educaton Cluster Subrecipient Monitoring Management Decisions Not Issued to Subrecipients	- - -
	84.268	09-SA-86 09-SA-87	Inadequate Reconciliation of Student Financial Aid Awards Untimely Notice to Lender of Changes in Students' Status	- - -
	84.375	09-SA-88 09-SA-89 09-SA-90 09-SA-91 09-SA-92	Inadequate Reconciliation of Student Financial Aid Awards Inadequate Reconciliation of Student Financial Aid Awards Inappropriate Information System Access Student Financial Aid Systems and Data Federal Reporting to Office of the State Controller Contained Misstatements Inconsistencies in Students' Cost of Attendance	- - - - - - -
	84.376	09-SA-93 09-SA-94 09-SA-95 09-SA-96 09-SA-97	Inadequate Reconciliation of Student Financial Aid Awards Inadequate Reconciliation of Student Financial Aid Awards Inappropriate Information System Access Student Financial Aid Systems and Data Federal Reporting to Office of the State Controller Contained Misstatements Inconsistencies in Students' Cost of Attendance	- - - - - - -
	84.379	09-SA-98 09-SA-99 09-SA-100	Inadequate Reconciliation of Student Financial Aid Awards Inadequate Reconciliation of Student Financial Aid Awards Inappropriate Information System Access Student Financial Aid Systems and Data	- - - -
	84.389	09-SA-101 09-SA-102	Failure to Communicate ARRA Federal Award Information to Subrecipients Verification of Central Contractor Registration Not Performed Timely	- - -
	84.391	09-SA-103 09-SA-104 09-SA-105	Deficiencies With Special Educaton Cluster Subrecipient Monitoring Failure to Communicate ARRA Federal Award Information to Subrecipients Verification of Central Contractor Registration Not Performed Timely	- - - -
	84.392	09-SA-106 09-SA-107 09-SA-108	Deficiencies With Special Educaton Cluster Subrecipient Monitoring Failure to Communicate ARRA Federal Award Information to Subrecipients Verification of Central Contractor Registration Not Performed Timely	- - - -
	84.394	09-SA-109	Error in Level of Support Calculation	- -
	84.397	09-SA-110	Error in Level of Support Calculation	- -
Total Federal Agency				115,436

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

For the Fiscal Year Ended June 30, 2009

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U. S. Department of Health and Human Services:	93.044	09-SA-111	Deficiencies in Federal Reporting Procedures	-
		09-SA-112	Failure to Timely Communicate Federal Award Information to Subrecipients	-
		09-SA-113	Subrecipient Monitoring Documentation Needs Improvement	-
	93.045	09-SA-114	Deficiencies in Federal Reporting Procedures	-
		09-SA-115	Failure to Timely Communicate Federal Award Information to Subrecipients	-
		09-SA-116	Subrecipient Monitoring Documentation Needs Improvement	-
	93.053	09-SA-117	Deficiencies in Federal Reporting Procedures	-
		09-SA-118	Failure to Timely Communicate Federal Award Information to Subrecipients	-
		09-SA-119	Subrecipient Monitoring Documentation Needs Improvement	-
	93.558	09-SA-120	Inadequate Control Over County User Access to the County Administration Reimbursement System	-
		09-SA-121	Documentation Lacking in County Case Files for Temporary Assistance for Needy Families Program	1,629
		09-SA-122	Inadequate Control Over County-Level User Access to the Eligibility Information System	-
		09-SA-123	Inadequate Control Over County User Access to the TANF Data Collection System	-
	93.563	09-SA-124	Inadequate Control Over County User Access to the County Administration Reimbursement System	-
		09-SA-125	Appropriate Action Not Taken in Child Support Cases	-
		09-SA-126	Failure to Timely Communicate ARRA Federal Award Information to Subrecipients	-
	93.568	09-SA-127	Inadequate Control Over County User Access to the County Administration Reimbursement System	-
		09-SA-128	Deficiencies in Cash Management Procedures	-
		09-SA-129	Documentation Lacking in County LIHEAP Case Files	527
		09-SA-130	Failure to Follow Subrecipient Monitoring Plan For LIHEAP Crisis Intervention Program	-
	93.569	09-SA-131	Deficiencies in Cash Management Procedures for the Community Services Block Grant Program	-
		09-SA-132	Deficiencies in Internal Control Over Earmarking Requirements	-
		09-SA-133	Deficiencies in Internal Control Over Period of Availability Requirements	-
		09-SA-134	Deficiencies in Federal Reporting Procedures for the Community Services Block Grant Program	-
		09-SA-135	Subrecipient Monitoring for the Community Services Block Grant Needs Improvement	-
	93.575	09-SA-136	Inadequate Control Over County User Access to the Subsidized Child Care Reimbursement System	-
				-

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

For the Fiscal Year Ended June 30, 2009

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
	93.596	09-SA-137	Inadequate Control Over County User Access to the Subsidized Child Care Reimbursement System	-
		09-SA-138	Inadequate Control Over County User Access to the County Administration Reimbursement System	-
				-
	93.658	09-SA-139	Inadequate Control Over County User Access to the County Administration Reimbursement System	-
		09-SA-140	Ineligible Benefit Payments for the Foster Care Program	14,343
		09-SA-141	Documentation Errors in County Foster Care Title IV-E Program	-
		09-SA-142	Failure to Timely Communicate ARRA Federal Award Information to Subrecipients	-
				14,343
	93.659	09-SA-143	Inadequate Control Over County User Access to the County Administration Reimbursement System	-
		09-SA-144	Failure to Timely Communicate ARRA Federal Award Information to Subrecipients	-
				-
	93.667	09-SA-145	Inadequate Control Over County User Access to the County Administration Reimbursement System	-
	93.767	09-SA-146	Inadequate Control Over County User Access to the County Administration Reimbursement System	-
		09-SA-147	Documentation Lacking in County Children's Health Insurance Program Case Files	-
		09-SA-148	Inadequate Control Over County-Level User Access to the Eligibility Information System	-
		09-SA-149	Incorrect Health Insurance Claims Paid	13,906
				13,906
	93.778	09-SA-150	Deficiencies in Medicaid Provider Billing and Payment Process	30,535
		09-SA-151	Inadequate Reconciliations of Medical Assistance Payments	-
		09-SA-152	Deficiencies Noted with Tracking of Program Change Controls for Medicaid Management Information System	-
		09-SA-153	Failure to Terminate User Access for the Medicaid Management Information System and Department Network	-
		09-SA-154	Inadequate Control Over County User Access to the County Administration Reimbursement System	-
		09-SA-155	Deficiencies in Cash Management Procedures for the Medicaid Program	-
		09-SA-156	Documentation Lacking in County Medicaid Case Files	105
		09-SA-157	Inadequate Control Over County-Level User Access to the Eligibility Information System	-
		09-SA-158	Deficiencies in Medicaid Reporting Processes	-
		09-SA-159	Deficiencies In Controls Over the Provider Eligibility Enrollment Process	-
				30,640
	93.917	09-SA-160	Deficiencies in Internal Control Over Earmarking Requirements	-
				-
	93.925	09-SA-161	Student Financial Aid Over-Awards and Errors	7,970
		09-SA-162	Inconsistencies in Students' Cost of Attendance	-
				7,970
	93.959	09-SA-163	Deficiencies in Internal Control Over Earmarking Requirements	10,000
		09-SA-164	Monitoring Procedures Need Improvement	-
				10,000
Total Federal Agency				79,015

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

For the Fiscal Year Ended June 30, 2009

Federal Agency	CFDA	Finding Number	Finding	Questioned Costs
U.S. Department of Homeland Security:	97.004	09-SA-165	Lack of Internal Control Over Homeland Security Equipment	-
				-
	97.067	09-SA-166	Lack of Internal Control Over Homeland Security Cluster Equipment	-
		09-SA-167	Deficiencies in Subrecipient Monitoring - Homeland Security Cluster	-
		09-SA-168	Homeland Security Cluster Funds Were Not Obligated Within Required Timeframe	-
				-
	Total Federal Agency			-
Total Questioned Costs			\$ 419,168	

STATE OF NORTH CAROLINA

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

For the Fiscal Year Ended June 30, 2009

State Agency		Finding Numbers	Questioned Costs
Agriculture and Consumer Services:	1 Deficiencies in Internal Control Over Federal Reporting	09-SA-12	\$ -
		Total State Agency	-
Catawba Valley Community College:	2 Failure to Return Unearned Student Financial Assistance to Lenders	09-SA-49	20,220
		Total State Agency	20,220
Crime Control and Public Safety:	3 Salaries Not Allocated Based on Time and Attendance Records	09-SA-13	-
	4 Deficiencies in Subrecipient Monitoring - Edward Byrne Memorial Justice Assistance Grant Program	09-SA-14	-
	5 Lack of Review of Subrecipient Audit Reports	09-SA-15	-
	6 Lack of Internal Control Over Homeland Security Cluster Equipment	09-SA-165, 09-SA-166	- -
	7 Deficiencies in Subrecipient Monitoring - Homeland Security Cluster	09-SA-167	-
	8 Homeland Security Cluster Funds Were Not Obligated Within Required Timeframe	09-SA-168	-
		Total State Agency	-
Elizabeth City State University:	9 Inadequate Reconciliation of Student Financial Aid Awards	09-SA-38, 09-SA-50, 09-SA-62, 09-SA-66, 09-SA-73, 09-SA-86, 09-SA-88, 09-SA-93, 09-SA-98	- - - - - - - - -
	10 Federal Loan Funds Not Disbursed Timely	09-SA-51	-
		Total State Agency	-
Employment Security Commission:	11 Inappropriate Information System Access	09-FS-8, 09-SA-16, 09-SA-19, 09-SA-29, 09-SA-30	- - - - -
	12 Weaknesses Noted in Cash Reconciliation Process	09-FS-9	-
	13 Control Weaknesses Over Equipment Inventory	09-SA-17	-
	14 Errors Noted in the Schedule of Expenditures of Federal Awards	09-SA-18, 09-SA-23, 09-SA-28, 09-SA-31	- - - -

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

For the Fiscal Year Ended June 30, 2009

State Agency		Finding Numbers	Questioned Costs
	15 Extended Benefits Payments Drawn from Improper Funding Source	09-SA-20	-
	16 Changes to Unemployment Insurance Benefits Payment System Not Properly Implemented	09-SA-21	11,670
	17 Weaknesses in General Program Change Controls	09-SA-22	-
	18 Noncompliance in Unemployment Insurance Reporting	09-SA-24	-
	19 Deficiencies Noted in the Benefit Payment Quality Control Process	09-SA-25	-
	20 Insufficient Documentation Noted in Workforce Investment Act Case Files	09-SA-26, 09-SA-27	- -
		Total State Agency	11,670
Environment and Natural Resources:	21 Subrecipient Audit Reports Were Not Obtained and Reviewed	09-SA-36, 09-SA-37	- -
		Total State Agency	-
Health and Human Services:	22 Deficiencies in Financial Reporting	09-FS-1	-
	23 Disbursing Account Not Reconciled Timely	09-FS-2	-
	24 Control Weaknesses Identified in the Calculation of WIC Rebates	09-SA-1	-
	25 Inadequate Control Over User Access to the Aid To County Reimbursement System	09-SA-2	-
	26 Documentation Lacking in County WIC Case Files	09-SA-3	758
	27 Deficiencies in Internal Control Over WIC Period of Availability Requirements	09-SA-4	5,725
	28 Deficiencies Identified With the Verification of the WIC Food Instrument Non-Reconciliation Rate	09-SA-5	-
	29 Deficiencies Identified with the WIC Food Instrument Review Process	09-SA-6	-
	30 Weaknesses in the Monitoring of the Calculation of the WIC Maximum Allowable Reimbursement Rates	09-SA-7	-
	31 Deficiencies Identified in the Monitoring of WIC High-Risk Vendors	09-SA-8	-
	32 Inadequate Control Over User Access to the North Carolina Claims and Reimbursement Entry System	09-SA-9	-
	33 Inadequate Control Over County User Access to the County Administration Reimbursement System	09-SA-10, 09-SA-120, 09-SA-124, 09-SA-127, 09-SA-138, 09-SA-139, 09-SA-143, 09-SA-145, 09-SA-146, 09-SA-154	- - - - - - - - -
	34 Failure to Timely Communicate ARRA Federal Award Information to Subrecipients	09-SA-11, 09-SA-126, 09-SA-142, 09-SA-144	- - - -

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

For the Fiscal Year Ended June 30, 2009

State Agency	Finding Numbers	Questioned Costs
35 Control Weaknesses Over Fixed Asset Inventory	09-SA-83	-
36 Deficiencies in Federal Reporting Procedures	09-SA-111, 09-SA-114, 09-SA-117	- - -
37 Failure to Timely Communicate Federal Award Information to Subrecipients	09-SA-112, 09-SA-115, 09-SA-118	- - -
38 Subrecipient Monitoring Documentation Needs Improvement	09-SA-113, 09-SA-116, 09-SA-119	- - -
39 Documentation Lacking in County Case Files for Temporary Assistance for Needy Families Program	09-SA-121	1,629
40 Inadequate Control Over County-Level User Access to the Eligibility Information System	09-SA-122, 09-SA-148, 09-SA-157	- - -
41 Inadequate Control Over County User Access to the TANF Data Collection System	09-SA-123	-
42 Appropriate Action Not Taken in Child Support Cases	09-SA-125	-
43 Deficiencies in Cash Management Procedures	09-SA-128	-
44 Documentation Lacking in County LIHEAP Case Files	09-SA-129	527
45 Failure to Follow Subrecipient Monitoring Plan For LIHEAP Crisis Intervention Program	09-SA-130	-
46 Deficiencies in Cash Management Procedures for the Community Services Block Grant Program	09-SA-131	-
47 Deficiencies in Internal Control Over Earmarking Requirements	09-SA-132	-
48 Deficiencies in Internal Control Over Period of Availability Requirements	09-SA-133	-
49 Deficiencies in Federal Reporting Procedures for the Community Services Block Grant Program	09-SA-134	-
50 Subrecipient Monitoring for the Community Services Block Grant Needs Improvement	09-SA-135	-
51 Inadequate Control Over County User Access to the Subsidized Child Care Reimbursement System	09-SA-136, 09-SA-137	- -
52 Ineligible Benefit Payments for the Foster Care Program	09-SA-140	14,343
53 Documentation Errors in County Foster Care Title IV-E Program	09-SA-141	-
54 Documentation Lacking in County Children's Health Insurance Program Case Files	09-SA-147	-
55 Deficiencies in Medicaid Provider Billing and Payment Process	09-SA-150	30,535
56 Inadequate Reconciliations of Medical Assistance Payments	09-SA-151	-
57 Deficiencies Noted with Tracking of Program Change Controls for Medicaid Management Information System	09-SA-152	-
58 Failure to Terminate User Access for the Medicaid Management Information System and Department Network	09-SA-153	-
59 Deficiencies in Cash Management Procedures for the Medicaid Program	09-SA-155	-
60 Documentation Lacking in County Medicaid Case Files	09-SA-156	105
61 Deficiencies in Medicaid Reporting Processes	09-SA-158	-
62 Deficiencies In Controls Over the Provider Eligibility Enrollment Process	09-SA-159	-
63 Deficiencies in Internal Control Over Earmarking Requirements	09-SA-160	-
64 Deficiencies in Internal Control Over Earmarking Requirements	09-SA-163	10,000
65 Monitoring Procedures Need Improvement	09-SA-164	-
	Total State Agency	<u>63,622</u>

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

For the Fiscal Year Ended June 30, 2009

State Agency		Finding Numbers	Questioned Costs
N.C. Central University:	66 Untimely Notice to Lender of Changes in Students' Status	09-SA-87	-
		Total State Agency	-
Public Instruction:	67 Action Not Taken on Maintenance of Effort Requirement	09-SA-45	-
	68 Management Decisions Not Issued to Subrecipients	09-SA-46, 09-SA-48, 09-SA-72, 09-SA-85	- - - -
	69 Deficiencies With Special Education Cluster Subrecipient Monitoring	09-SA-47, 09-SA-84, 09-SA-103, 09-SA-106	- - - -
	70 Personnel Costs Charged to Career and Technical Education Grant in Error	09-SA-70	-
	71 Career and Technical Education Grant Lacks Formalized Monitoring Procedures	09-SA-71	-
	72 Failure to Communicate ARRA Federal Award Information to Subrecipients	09-SA-101, 09-SA-104, 09-SA-107	- - -
	73 Verification of Central Contractor Registration Not Performed Timely	09-SA-102, 09-SA-105, 09-SA-108	- - -
		Total State Agency	-
State Budget and Management:	74 Error in Level of Support Calculation	09-SA-109, 09-SA-110	- -
		Total State Agency	-
State Controller:	75 Bank Account Not Reconciled Timely	09-FS-10	-
		Total State Agency	-
State Health Plan for Teachers and State Employees:	76 Incorrect Health Insurance Claims Paid	09-SA-149	13,906
		Total State Agency	13,906
State Treasurer:	77 Noncompliance With Statutory Investment Limits	09-FS-3	-
	78 Deficiencies in Financial Reporting	09-FS-4	-
	79 Ineligible Payments and Overpayments of Retiree Medical Insurance Premiums	09-FS-5	-
	80 Deficiencies In Information Systems General Controls	09-FS-6	-
		Total State Agency	-

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

For the Fiscal Year Ended June 30, 2009

State Agency		Finding Numbers	Questioned Costs
Transportation:	81 Payroll Time Entries Not Verified	09-FS-7	-
	82 Failure to Comply With Federal Suspension and Debarment Requirements	09-SA-32	-
	83 Testing Standards Were Not Met	09-SA-33	-
	84 Supervisor Review Procedures Not Performed	09-SA-34	206,564
	85 Financial Status Reports Contained Errors	09-SA-35	-
		Total State Agency	206,564
University of North Carolina-Pembroke:	86 Inadequate Reconciliation of Student Financial Aid Awards	09-SA-39,	-
		09-SA-52,	-
		09-SA-63,	-
		09-SA-67,	-
		09-SA-74,	-
		09-SA-89,	-
	87 Inappropriate Information System Access Student Financial Aid Systems and Data	09-SA-94,	-
		09-SA-99	-
		09-SA-40,	-
		09-SA-53,	-
		09-SA-64,	-
		09-SA-68,	-
	88 Federal Reporting to Office of the State Controller Contained Misstatements	09-SA-75,	-
		09-SA-90,	-
		09-SA-95,	-
		09-SA-100	-
		09-SA-41,	-
		09-SA-54,	-
		09-SA-76,	-
		09-SA-91,	-
		09-SA-96	-
		Total State Agency	-
Wake Technical Community College:	89 Federal Loan Funds Not Disbursed Timely	09-SA-55	-
	90 Untimely Return of Federal Funds	09-SA-56,	-
		09-SA-78	-
	91 Untimely Notice to Lender of Changes in Students' Status	09-SA-57	-
	92 Lack Of Controls Over Required Reporting of Federal Award Data	09-SA-77	-
		Total State Agency	-
Winston-Salem State University:	93 Student Financial Aid Over-Awards and Errors	09-SA-42,	225
		09-SA-58,	60,357
		09-SA-79,	592
		09-SA-161	7,970
	94 Weakness in the Student Financial Aid Application Verification Process	09-SA-43,	900
		09-SA-59,	22,955
		09-SA-80	8,293

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

For the Fiscal Year Ended June 30, 2009

State Agency	Finding Numbers	Questioned Costs
95 Inconsistencies in Students' Cost of Attendance	09-SA-44,	-
	09-SA-60,	-
	09-SA-65,	-
	09-SA-69,	-
	09-SA-81,	-
	09-SA-92,	-
	09-SA-97,	-
	09-SA-162	-
96 Student Financial Aid Funds For Withdrawn Students Not Cleared Timely	09-SA-61,	1,801
	09-SA-82	<u>93</u>
	Total State Agency	<u>103,186</u>
	Total Questioned Costs	\$ <u><u>419,168</u></u>

AUDITEE'S SECTION

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**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009**

**Prepared by
Office of the State Controller**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
AGEC	31,036,271	Aging Cluster
CCDF	279,969,073	CCDF Cluster
SCPC	43,782,790	CDBG-State-Administered Small Cities Program Cluster
CHNC	397,762,751	Child Nutrition Cluster
CSBG	15,497,631	CSBG Cluster
DISI	49,888,067	Disability Insurance/SSI Cluster
EITS	14,322,691	Early Intervention Services (IDEA) Cluster
EFAC	16,866,858	Emergency Food Assistance Cluster
EMPS	29,989,268	Employment Service Cluster
FEDT	139,600	Federal Transit Cluster
F&WC	13,269,915	Fish and Wildlife Cluster
FGSC	778,447	Foster Grandparent/Senior Companion Cluster
HDST	535,551	Head Start Cluster
HCTC	1,432,881	Health Center Clusters
HPCC	1,066,066,796	Highway Planning and Construction Cluster
HWSC	11,148,234	Highway Safety Cluster
HLSC	25,911,839	Homeland Security Cluster
IMMC	124,355,990	Immunization Cluster
MEDC	7,757,787,709	Medicaid Cluster
PWED	3,157,376	Public Works and Economic Development Cluster
RD	722,277,392	Research and Development
SPED	344,040,253	Special Education Cluster (IDEA)
SFSF	344,270,613	State Fiscal Stabilization Fund Cluster
SFAC	967,171,625	Student Financial Assistance Cluster
SNAP	1,508,341,758	Supplemental Nutrition Assistance Program (SNAP)
TANF	296,266,895	TANF Cluster
TIPA	344,381,878	Title I, Part A Cluster
TSPC	52,016	Transit Services Programs Cluster
TRIO	17,815,782	TRIO Cluster
VRHC	102,957,053	Vocational Rehabilitation Cluster
WIAC	94,291,917	WIA Cluster
10	922,022	U.S. Department of Agriculture
10.001	-16	Agricultural Research-Basic and Applied Research
10.025	2,433,779	Plant and Animal Disease, Pest Control, and Animal Care
10.028	70,000	Wildlife Services
10.153	3,643	Market News
10.156	79,356	Federal-State Marketing Improvement Program
10.162	12,982	Inspection Grading and Standardization
10.163	60,360	Market Protection and Promotion
10.169	61,470	Specialty Crop Block Grant Program
10.170	1,836	Specialty Crop Block Grant Program-Farm Bill
10.202	1,394	Cooperative Forestry Research
10.203	287,685	Payments to Agricultural Experiment Stations Under the Hatch Act
10.205	3,657	Payments to 1890 Land-Grant Colleges and Tuskegee University
10.206	3,786,757	Grants for Agricultural Research-Competitive Research Grants
10.210	252,296	Food and Agricultural Sciences National Needs Graduate Fellowship Grants
10.215	29,893	Sustainable Agriculture Research and Education
10.216	512,461	1890 Institution Capacity Building Grants
10.217	481,222	Higher Education Challenge Grants
10.250	532,474	Agricultural and Rural Economic Research
10.253	49,192	Food Assistance and Nutrition Research Programs (FANRP)
10.303	6,332	Integrated Programs
10.305	65,601	International Science and Education Grants
10.308	57,104	Resident Instruction Grants for Insular Area Activities
10.352	15,511	Value-Added Producer Grants
10.435	137,434	State Mediation Grants
10.443	87,680	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
10.455	7,089	Community Outreach and Assistance Partnership Program
10.475	3,921,662	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
10.479	155,575	Food Safety Cooperative Agreements
10.500	398,488	Cooperative Extension Service
10.557	189,914,247	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	80,117,927	Child and Adult Care Food Program
10.560	6,590,973	State Administrative Expenses for Child Nutrition
10.565	378,964	Commodity Supplemental Food Program
10.567	450,923	Food Distribution Program on Indian Reservations
10.572	249,964	WIC Farmers' Market Nutrition Program (FMNP)
10.576	76,885	Senior Farmers Market Nutrition Program
10.579	11,790	ARRA - Child Nutrition Discretionary Grants Limited Availability
10.582	1,144,537	Fresh Fruit and Vegetable Program
10.605	7,789	Quality Samples Program
10.652	90,357	Forestry Research
10.664	6,285,344	Cooperative Forestry Assistance
10.676	2,535,000	Forest Legacy Program
10.677	401,037	Forest Land Enhancement Program
10.680	24,671	Forest Health Protection
10.681	17,777	Wood Education and Resource Center (WERC)
10.856	59,446	1890 Land Grant Institutions Rural Entrepreneurial Outreach Program
10.912	597,663	Environmental Quality Incentives Program
10.960	184,286	Technical Agricultural Assistance
11	1,158,977	U.S. Department of Commerce
11.303	61,794	Economic Development-Technical Assistance
11.400	941,747	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)
11.417	20,024	Sea Grant Support
11.431	695	Climate and Atmospheric Research
11.433	-2,022	Marine Fisheries Initiative
11.435	22,444	Southeast Area Monitoring and Assessment Program
11.440	82,460	Environmental Sciences, Applications, Data, and Education
11.450	269,958	Automated Flood Warning Systems (AFWS)
11.469	379,774	Congressionally Identified Awards and Projects
11.472	50,000	Unallied Science Program
11.473	2,434	Coastal Services Center
11.550	1,055,506	Public Telecommunications Facilities Planning and Construction
11.555	678,756	Public Safety Interoperable Communications Grant Program
11.609	53,556	Measurement and Engineering Research and Standards
11.611	2,062,874	Manufacturing Extension Partnership
12	1,700,740	U.S. Department of Defense
12.002	329,599	Procurement Technical Assistance For Business Firms
12.300	862,958	Basic and Applied Scientific Research
12.400	3,041,636	Military Construction, National Guard
12.401	12,184,903	National Guard Military Operations and Maintenance (O&M) Projects
12.404	2,383,203	National Guard Civilian Youth Opportunities
12.420	811,620	Military Medical Research and Development
12.431	993,721	Basic Scientific Research
12.800	295,431	Air Force Defense Research Sciences Program
12.901	191,172	Mathematical Sciences Grants Program
12.902	147,077	Information Security Grant Program
12.910	214,995	Research and Technology Development
14	17,413	U.S. Department of Housing and Urban Development
14.169	26,855	Housing Counseling Assistance Program
14.171	72,769	Manufactured Home Construction and Safety Standards
14.219	6,497	Community Development Block Grants/Small Cities Program
14.231	2,506,672	Emergency Shelter Grants Program
14.237	36,282	Historically Black Colleges and Universities Program
14.241	2,227,443	Housing Opportunities for Persons with AIDS
14.246	98,000	Community Development Block Grants/Brownfields Economic Development Initiative
14.401	306,986	Fair Housing Assistance Program-State and Local
14.512	3,100	Community Development Work-Study Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
14.520	805,744	Historically Black Colleges and Universities Program
14.871	3,969,438	Section 8 Housing Choice Vouchers
14.900	917,267	Lead-Based Paint Hazard Control in Privately-Owned Housing
15	89,628	U.S. Department of the Interior
15.608	1,865	Fish and Wildlife Management Assistance
15.615	604,588	Cooperative Endangered Species Conservation Fund
15.616	35,001	Clean Vessel Act
15.622	54,199	Sportfishing and Boating Safety Act
15.630	864	Coastal Program
15.631	25,500	Partners for Fish and Wildlife
15.632	61,019	Conservation Grants Private Stewardship for Imperiled Species
15.633	173,306	Landowner Incentive Program
15.634	1,410,613	State Wildlife Grants
15.649	11,918	Service Training and Technical Assistance (Generic Training)
15.807	484	Earthquake Hazards Reduction Program
15.808	35,606	U.S. Geological Survey-Research and Data Collection
15.810	4,183	National Cooperative Geologic Mapping Program
15.904	765,648	Historic Preservation Fund Grants-In-Aid
15.916	1,090,423	Outdoor Recreation-Acquisition, Development and Planning
15.929	39,000	Save America's Treasures
16	37,701	U.S. Department of Justice
16.202	151,451	Prisoner Reentry Initiative Demonstration (Offender Reentry)
16.220	240,262	Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances
16.523	1,017,142	Juvenile Accountability Block Grants
16.540	1,464,302	Juvenile Justice and Delinquency Prevention-Allocation to States
16.541	120,002	Part E-Developing, Testing and Demonstrating Promising New Programs
16.543	173,515	Missing Children's Assistance
16.548	73,388	Title V-Delinquency Prevention Program
16.550	58,809	State Justice Statistics Program for Statistical Analysis Centers
16.554	59,973	National Criminal History Improvement Program (NCHIP)
16.560	411,075	National Institute of Justice Research, Evaluation, and Development Project Grants
16.572	5,285,439	State Criminal Alien Assistance Program
16.575	10,429,138	Crime Victim Assistance
16.576	2,509,545	Crime Victim Compensation
16.579	380,345	Edward Byrne Memorial Formula Grant Program
16.580	379,752	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program
16.585	36,294	Drug Court Discretionary Grant Program
16.588	2,683,887	Violence Against Women Formula Grants
16.589	419,323	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program
16.590	276,043	Grants to Encourage Arrest Policies and Enforcement of Protection Orders
16.593	14,800	Residential Substance Abuse Treatment for State Prisoners
16.601	123,639	Corrections-Training and Staff Development
16.607	9,579	Bulletproof Vest Partnership Program
16.609	384,726	Community Prosecution and Project Safe Neighborhoods
16.710	77,238	Public Safety Partnership and Community Policing Grants
16.712	120,150	Police Corps
16.727	284,420	Enforcing Underage Drinking Laws Program
16.738	5,387,402	Edward Byrne Memorial Justice Assistance Grant Program
16.740	325,894	Statewide Automated Victim Information Notification (SAVIN) Program
16.741	1,289,237	Forensic DNA Backlog Reduction Program
16.742	236,299	Paul Coverdell Forensic Sciences Improvement Grant Program
16.744	836,555	Anti-Gang Initiative
16.748	207,038	Convicted Offender and/or Arrestee DNA Backlog Reduction Program (In-House Analysis and Data Review)
16.750	2,348	Support for Adam Walsh Act Implementation Grant Program
16.753	86,572	Congressionally Recommended Awards
17	29,772	U.S. Department of Labor
17.002	1,838,245	Labor Force Statistics
17.005	147,182	Compensation and Working Conditions
17.225	2,998,056,043	Unemployment Insurance
17.225	345,054,882	ARRA - Unemployment Insurance

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
17.235	2,629,126	Senior Community Service Employment Program
17.245	16,095,585	Trade Adjustment Assistance
17.251	226,789	Native American Employment and Training Programs
17.261	4,987,586	WIA Pilots, Demonstrations, and Research Projects
17.267	13,743	Incentive Grants-WIA Section 503
17.269	205,830	Community Based Job Training Grants
17.270	46,467	Reintegration of Ex-Offenders
17.502	105,595	Occupational Safety and Health-Susan Harwood Training Grants
17.503	4,966,948	Occupational Safety and Health-State Program
17.504	1,406,385	Consultation Agreements
17.600	122,712	Mine Health and Safety Grants
17.807	86,568	Transition Assistance Program
19.300	10,000	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union
20	623,212	U.S. Department of Transportation
20.106	28,492,922	Airport Improvement Program
20.215	26,690	Highway Training and Education
20.218	7,571,188	National Motor Carrier Safety
20.232	19,929	Commercial Driver License State Programs
20.234	402,729	Safety Data Improvement Program
20.237	48,373	Commercial Vehicle Information Systems and Networks
20.312	707,345	High Speed Ground Transportation-Next Generation High Speed Rail Program
20.505	543,918	Federal Transit-Metropolitan Planning Grants
20.509	23,042,736	Formula Grants for Other Than Urbanized Areas
20.514	603	Public Transportation Research
20.700	225,362	Pipeline Safety Program Base Grants
20.701	9,712	University Transportation Centers Program
20.703	258,241	Interagency Hazardous Materials Public Sector Training and Planning Grants
21.003	4,281	Taxpayer Service
23.001	-1,889	Appalachian Regional Development (See individual Appalachian Programs)
23.002	39,975	Appalachian Area Development
23.011	710,949	Appalachian Research, Technical Assistance, and Demonstration Projects
30	44,550	Equal Employment Opportunity Commission
39.003	955,112	Donation of Federal Surplus Personal Property
42	46,735	Library of Congress
43	89,718	National Aeronautics and Space Administration
43.001	39,311	Aerospace Education Services Program
45	5,000	National Foundation on the Arts and the Humanities
45.007	937,078	Promotion of the Arts-State and Regional Program
45.024	94,519	Promotion of the Arts-Grants to Organizations and Individuals
45.149	6,010	Promotion of the Humanities-Division of Preservation and Access
45.160	137,651	Promotion of the Humanities-Fellowships and Stipends
45.163	171,379	Promotion of the Humanities-Professional Development
45.164	1,759	Promotion of the Humanities-Public Programs
45.169	2,123	Promotion of the Humanities-Office of Digital Humanities
45.302	318	Museum Assessment Program
45.310	4,395,065	Grants to States
45.312	595	National Leadership Grants
45.313	374,421	Laura Bush 21st Century Librarian Program
47	124,412	National Science Foundation
47.041	1,511,023	Engineering Grants
47.049	1,498,273	Mathematical and Physical Sciences
47.050	705,779	Geosciences
47.070	1,857,466	Computer and Information Science and Engineering
47.074	1,373,953	Biological Sciences
47.075	566,890	Social, Behavioral, and Economic Sciences
47.076	8,396,605	Education and Human Resources
47.078	322,573	Polar Programs
47.079	159,236	International Science and Engineering (OISE)
47.082	246	ARRA - RANS-NSF Recovery Act Research Support
59	590,734	Small Business Administration
59.037	2,534,765	Small Business Development Centers

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
64.005	1,141,587	Grants to States for Construction of State Home Facilities
64.124	365,498	All-Volunteer Force Educational Assistance
64.203	301,640	State Cemetery Grants
66	10,000	Environmental Protection Agency
66.034	21,093	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act
66.202	1,043,202	Congressionally Mandated Projects
66.432	3,301,271	State Public Water System Supervision
66.433	30,132	State Underground Water Source Protection
66.454	234,635	Water Quality Management Planning
66.456	323,874	National Estuary Program
66.458	41,045,500	Capitalization Grants for Clean Water State Revolving Funds
66.458	210,713	ARRA - Capitalization Grants for Clean Water State Revolving Funds
66.460	6,134,452	Nonpoint Source Implementation Grants
66.468	52,076,872	Capitalization Grants for Drinking Water State Revolving Funds
66.468	23,350	ARRA - Capitalization Grants for Drinking Water State Revolving Funds
66.471	263,634	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs
66.472	344,458	Beach Monitoring and Notification Program Implementation Grants
66.474	129,572	Water Protection Grants to the States
66.479	265,543	Wetland Program Grants-State/Tribal Environmental Outcome Wetland Demonstration Program
66.500	862,302	Environmental Protection-Consolidated Research
66.509	95,435	Science To Achieve Results (STAR) Research Program
66.514	7,742	Science To Achieve Results (STAR) Fellowship Program
66.516	29,328	P3 Award: National Student Design Competition for Sustainability
66.606	5,728	Surveys, Studies, Investigations and Special Purpose Grants
66.607	100	Training and Fellowships for the Environmental Protection Agency
66.608	5,484	Environmental Information Exchange Network Grant Program and Related Assistance
66.701	111,906	Toxic Substances Compliance Monitoring Cooperative Agreements
66.707	317,559	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals
66.714	50,369	Pesticide Environmental Stewardship Regional Grants
66.716	19,879	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies
66.801	2,400,525	Hazardous Waste Management State Program Support
66.802	1,898,930	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements
66.804	258,205	Underground Storage Tank Prevention, Detection and Compliance Program
66.805	2,438,360	Leaking Underground Storage Tank Trust Fund Corrective Action Program
66.808	15,451	Solid Waste Management Assistance Grants
66.814	7,250	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements
81	1,009,966	U.S. Department of Energy
81.041	3,021,558	State Energy Program
81.042	3,850,074	Weatherization Assistance for Low-Income Persons
81.049	274,832	Office of Science Financial Assistance Program
81.064	56,821	Office of Scientific and Technical Information
81.086	140,980	Conservation Research and Development
81.087	1,200	Renewable Energy Research and Development
81.089	60,735	Fossil Energy Research and Development
81.117	45,481	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance
81.119	381,809	State Energy Program Special Projects
81.124	32,060	Predictive Science Academic Alliance Program
83.544	-1,084,685	Public Assistance Grants
83.548	485,293	Hazard Mitigation Grant
84	9,776,609	U.S. Department of Education
84.002	15,628,657	Adult Education-Basic Grants to States
84.003	144,451	Bilingual Education
84.011	5,622,588	Migrant Education-State Grant Program
84.013	1,197,838	Title I Program for Neglected and Delinquent Children
84.015	63,703	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	60,813	Undergraduate International Studies and Foreign Language Programs
84.017	64,806	International Research and Studies

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
84.021	56,899	Overseas Programs-Group Projects Abroad
84.030	-63,623	Clearinghouses for Individuals with Disabilities
84.031	29,735,509	Higher Education-Institutional Aid
84.048	35,252,001	Career and Technical Education-Basic Grants to States
84.116	519,839	Fund for the Improvement of Postsecondary Education
84.120	496,645	Minority Science and Engineering Improvement
84.129	602,586	Rehabilitation Long-Term Training
84.133	20,998	National Institute on Disability and Rehabilitation Research
84.141	390,873	Migrant Education-High School Equivalency Program
84.153	54,652	Business and International Education Projects
84.161	305,469	Rehabilitation Services-Client Assistance Program
84.169	458,220	Independent Living-State Grants
84.170	23,289	Javits Fellowships
84.177	783,729	Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind
84.184	131,455	Safe and Drug-Free Schools and Communities-National Programs
84.185	1,173,250	Byrd Honors Scholarships
84.186	7,941,771	Safe and Drug-Free Schools and Communities-State Grants
84.187	70,840	Supported Employment Services for Individuals with Significant Disabilities
84.191	105,639	Adult Education-National Leadership Activities
84.195	177,846	Bilingual Education-Professional Development
84.196	1,246,592	Education for Homeless Children and Youth
84.200	776,389	Graduate Assistance in Areas of National Need
84.206	431,987	Javits Gifted and Talented Students Education Grant Program
84.213	1,750,133	Even Start-State Educational Agencies
84.214	264,118	Even Start-Migrant Education
84.215	487,301	Fund for the Improvement of Education
84.224	476,672	Assistive Technology
84.243	2,926,651	Tech-Prep Education
84.264	10,631	Rehabilitation Training-Continuing Education
84.265	101,453	Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training
84.271	72	Faculty Development Fellowship
84.287	14,214,061	Twenty-First Century Community Learning Centers
84.293	259,924	Foreign Language Assistance
84.298	479,898	State Grants for Innovative Programs
84.299	227,781	Indian Education-Special Programs for Indian Children
84.305	745,745	Education Research, Development and Dissemination
84.310	34,850	Parental Information and Resource Centers
84.315	198,910	Capacity Building for Traditionally Underserved Populations
84.318	11,263,154	Education Technology State Grants
84.323	756,454	Special Education-State Personnel Development
84.324	1,926,416	Research in Special Education
84.325	2,524,880	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities
84.326	1,384,320	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities
84.327	24,364	Special Education-Technology and Media Services for Individuals with Disabilities
84.330	728,515	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program
84.331	727,817	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals
84.332	831,542	Comprehensive School Reform Demonstration
84.334	5,435,625	Gaining Early Awareness and Readiness for Undergraduate Programs
84.335	46,153	Child Care Access Means Parents in School
84.336	19	Teacher Quality Partnership Grants
84.346	94,971	Vocational Education-Occupational and Employment Information State Grants
84.349	287,064	Early Childhood Educator Professional Development
84.350	1,470,397	Transition to Teaching
84.357	27,388,920	Reading First State Grants
84.358	4,980,434	Rural Education
84.365	14,822,774	English Language Acquisition Grants
84.366	5,391,141	Mathematics and Science Partnerships
84.367	63,186,982	Improving Teacher Quality State Grants
84.368	313,775	Grants for Enhanced Assessment Instruments
84.369	7,660,200	Grants for State Assessments and Related Activities

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
84.372	1,243,828	Statewide Data Systems
84.377	5,423,516	School Improvement Grants
84.378	1,190,435	College Access Challenge Grant Program
84.382	496,713	Strengthening Minority-Serving Institutions
84.928	178,249	National Writing Project
89.003	37,354	National Historical Publications and Records Grants
90.401	13,327,756	Help America Vote Act Requirements Payments
93	170,691	U.S. Department of Health and Human Services
93.003	13,359,734	Public Health and Social Services Emergency Fund
93.006	125,425	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration
93.041	141,592	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation
93.042	621,693	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals
93.043	570,993	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services
93.048	448,757	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects
93.051	144,779	Alzheimer's Disease Demonstration Grants to States
93.052	4,509,166	National Family Caregiver Support, Title III, Part E
93.061	142,836	Innovations in Applied Public Health Research
93.069	18,984,144	Public Health Emergency Preparedness
93.086	486,837	Healthy Marriage Promotion and Responsible Fatherhood Grants
93.087	537,575	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse
93.103	193,796	Food and Drug Administration-Research
93.106	169,687	Minority International Research Training Grant in the Biomedical and Behavioral Sciences
93.110	1,314,850	Maternal and Child Health Federal Consolidated Programs
93.116	1,770,794	Project Grants and Cooperative Agreements for Tuberculosis Control Programs
93.121	87,617	Oral Diseases and Disorders Research
93.124	43,640	Nurse Anesthetist Traineeships
93.127	114,302	Emergency Medical Services for Children
93.130	188,332	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices
93.136	1,861,705	Injury Prevention and Control Research and State and Community Based Programs
93.150	772,386	Projects for Assistance in Transition from Homelessness (PATH)
93.153	929,893	Coordinated Services and Access to Research for Women, Infants, Children, and Youth
93.173	22,679	Research Related to Deafness and Communication Disorders
93.178	160,039	Nursing Workforce Diversity
93.191	140,741	Allied Health Special Projects
93.197	553,827	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children
93.204	83,836	Surveillance of Hazardous Substance Emergency Events
93.213	37,474	Research and Training in Complementary and Alternative Medicine
93.217	8,108,766	Family Planning-Services
93.234	53,359	Traumatic Brain Injury State Demonstration Grant Program
93.235	940,837	Abstinence Education Program
93.236	116,985	Grants for Dental Public Health Residency Training
93.240	237,091	State Capacity Building
93.241	538,158	State Rural Hospital Flexibility Program
93.242	902,811	Mental Health Research Grants
93.243	3,566,013	Substance Abuse and Mental Health Services-Projects of Regional and National Significance
93.247	918,087	Advanced Education Nursing Grant Program
93.251	117,889	Universal Newborn Hearing Screening
93.260	445,207	Family Planning-Personnel Training
93.262	21,205	Occupational Safety and Health Program
93.265	153,482	Comprehensive Geriatric Education Program (CGEP)
93.273	536,115	Alcohol Research Programs
93.277	112,335	Career Development Awards
93.279	655,449	Drug Abuse and Addiction Research Programs
93.281	140,172	Mental Health Research Career/Scientist Development Awards
93.282	32,079	Mental Health National Research Service Awards for Research Training
93.283	13,516,804	Centers for Disease Control and Prevention-Investigations and Technical Assistance
93.286	213,803	Discovery and Applied Research for Technological Innovations to Improve Human Health
93.293	891,033	Improving Health and Educational Outcomes of Young People
93.301	248,031	Small Rural Hospital Improvement Grant Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.307	2,362,472	Minority Health and Health Disparities Research
93.310	32,611	Trans-NIH Research Support
93.358	284,478	Advanced Education Nursing Traineeships
93.359	5,843	Nurse Education, Practice and Retention Grants
93.361	102,375	Nursing Research
93.365	49,915	Sickle Cell Treatment Demonstration Program
93.390	93,875	Academic Research Enhancement Award
93.393	42,425	Cancer Cause and Prevention Research
93.394	19,819	Cancer Detection and Diagnosis Research
93.395	235,196	Cancer Treatment Research
93.396	193,547	Cancer Biology Research
93.397	43,127	Cancer Centers Support Grants
93.398	143,662	Cancer Research Manpower
93.449	57,188	Ruminant Feed Ban Support Project
93.556	10,402,586	Promoting Safe and Stable Families
93.560	-187,553	Family Support Payments to States-Assistance Payments
93.563	85,405,341	Child Support Enforcement
93.563	4,249,297	ARRA - Child Support Enforcement
93.566	4,227,819	Refugee and Entrant Assistance-State Administered Programs
93.568	96,779,761	Low-Income Home Energy Assistance
93.570	993	Community Services Block Grant-Discretionary Awards
93.576	489,121	Refugee and Entrant Assistance-Discretionary Grants
93.584	651,158	Refugee and Entrant Assistance-Targeted Assistance Grants
93.586	817,839	State Court Improvement Program
93.590	1,343,305	Community-Based Child Abuse Prevention Grants
93.597	250,969	Grants to States for Access and Visitation Programs
93.599	991,602	Chafee Education and Training Vouchers Program (ETV)
93.603	30,292	Adoption Incentive Payments
93.617	164,442	Voting Access for Individuals with Disabilities-Grants to States
93.618	23,211	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems
93.630	2,077,302	Developmental Disabilities Basic Support and Advocacy Grants
93.643	354,683	Children's Justice Grants to States
93.645	10,752,561	Child Welfare Services-State Grants
93.647	27,431	Social Services Research and Demonstration
93.648	8,682	Child Welfare Services Training Grants
93.652	33,514	Adoption Opportunities
93.658	72,067,267	Foster Care-Title IV-E
93.658	1,669,044	ARRA - Foster Care-Title IV-E
93.659	39,835,245	Adoption Assistance
93.659	2,709,679	ARRA - Adoption Assistance
93.667	64,478,296	Social Services Block Grant
93.669	891,436	Child Abuse and Neglect State Grants
93.670	258,666	Child Abuse and Neglect Discretionary Activities
93.671	1,985,789	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes
93.674	2,781,176	Chafee Foster Care Independence Program
93.701	57,444	ARRA - TRANS-NIH Recovery Act Research Support
93.767	207,129,085	Children's Health Insurance Program
93.768	496,966	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities
93.773	7,259,979	Medicare-Hospital Insurance
93.779	2,271,428	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations
93.780	609,460	Grants to States for Operation of Qualified High-Risk Pools
93.790	1,056,069	Alternate Non-Emergency Service Providers or Networks
93.791	68,971	Money Follows the Person Rebalancing Demonstration
93.837	14,688	Cardiovascular Diseases Research
93.838	213,066	Lung Diseases Research
93.846	758,274	Arthritis, Musculoskeletal and Skin Diseases Research
93.847	99,580	Diabetes, Digestive, and Kidney Diseases Extramural Research
93.848	722,868	Digestive Diseases and Nutrition Research
93.849	225,451	Kidney Diseases, Urology and Hematology Research
93.853	480,004	Extramural Research Programs in the Neurosciences and Neurological Disorders

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
93.855	352,391	Allergy, Immunology and Transplantation Research
93.856	3,947	Microbiology and Infectious Diseases Research
93.859	2,788,800	Biomedical Research and Research Training
93.864	91,349	Population Research
93.865	978,676	Child Health and Human Development Extramural Research
93.866	42,650	Aging Research
93.867	79,987	Vision Research
93.879	17,868	Medical Library Assistance
93.880	5,743	Minority Access to Research Careers
93.884	232,799	Grants for Training in Primary Care Medicine and Dentistry
93.887	361,436	Health Care and Other Facilities
93.910	259,151	Family and Community Violence Prevention Program
93.913	68,835	Grants to States for Operation of Offices of Rural Health
93.917	30,024,592	HIV Care Formula Grants
93.918	279,824	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease
93.926	2,860,742	Healthy Start Initiative
93.940	6,421,292	HIV Prevention Activities-Health Department Based
93.941	154,904	HIV Demonstration, Research, Public and Professional Education Projects
93.944	1,473,448	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
93.945	1,713	Assistance Programs for Chronic Disease Prevention and Control
93.958	11,023,392	Block Grants for Community Mental Health Services
93.959	42,072,532	Block Grants for Prevention and Treatment of Substance Abuse
93.974	120,245	Family Planning-Service Delivery Improvement Research Grants
93.977	3,529,043	Preventive Health Services-Sexually Transmitted Diseases Control Grants
93.988	681,134	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems
93.991	3,135,848	Preventive Health and Health Services Block Grant
93.994	15,939,256	Maternal and Child Health Services Block Grant to the States
93.996	2,965	Bioterrorism Training and Curriculum Development Program
94.002	270,796	Retired and Senior Volunteer Program
94.004	403,947	Learn and Serve America-School and Community Based Programs
94.005	17,418	Learn and Serve America-Higher Education
94.006	3,604,632	AmeriCorps
94.007	91,934	Planning and Program Development Grants
94.009	129,107	Training and Technical Assistance
96.008	226,015	Social Security-Work Incentives Planning and Assistance Program
97	100,724	U S Department of Homeland Security
97.001	1,632	Disaster Preparedness Demonstration Project
97.005	159,890	State and Local Homeland Security Training Program
97.008	294,593	Urban Areas Security Initiative
97.012	2,659,392	Boating Safety Financial Assistance
97.017	7,166,822	Pre-Disaster Mitigation (PDM) Competitive Grants
97.018	45,670	National Fire Academy Training Assistance
97.023	127,628	Community Assistance Program State Support Services Element (CAP-SSSE)
97.029	178,322	Flood Mitigation Assistance
97.036	5,257,414	Disaster Grants-Public Assistance (Presidentially Declared Disasters)
97.039	1,123,773	Hazard Mitigation Grant
97.041	125,301	National Dam Safety Program
97.042	7,377,734	Emergency Management Performance Grants
97.044	99,916	Assistance to Firefighters Grant
97.045	5,539,038	Cooperating Technical Partners
97.046	1,111,047	Fire Management Assistance Grant
97.056	136,243	Port Security Grant Program
97.070	78,529	Map Modernization Management Support
97.073	3,270	State Homeland Security Program (SHSP)
97.075	176,390	Rail and Transit Security Grant Program
97.077	121,860	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection
97.078	257,320	Buffer Zone Protection Program (BZPP)
97.092	353,311	Repetitive Flood Claims
97.108	128,007	Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies
97.110	5,681	Severe Loss Repetitive Program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SUMMARY)For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Program Expenditures	CFDA Program Title or Cluster Title
97.111	152,322	Regional Catastrophic Preparedness Grant Program (RCPGP)
98	31,437	United States Agency for International Development
98.012	1,482,769	USAID Development Partnerships for University Cooperation and Development
99	666,468	Other Federal Assistance
	<u>\$ 19,783,037,354</u>	Total Expenditures of Federal Awards

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, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Aging—Cluster:</i>					
<u>U. S. Department of Health and Human Services</u>					
93.044	D	14,722,288	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers		
93.045	D	13,340,917	Special Programs for the Aging-Title III, Part C-Nutrition Services		
93.053	D	2,973,066	Nutrition Services Incentive Program		
		<u>31,036,271</u>	Total — Aging Cluster — U. S. Department of Health and Human Services		
		<u>31,036,271</u>	Total — Aging		
<i>CCDF—Cluster:</i>					
<u>U. S. Department of Health and Human Services</u>					
93.575	D	161,167,754	Child Care and Development Block Grant		
93.596	D	118,801,319	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
		<u>279,969,073</u>	Total — CCDF Cluster — U. S. Department of Health and Human Services		
		<u>279,969,073</u>	Total — CCDF		
<i>CDBG-State-Administered Small Cities Program—Cluster:</i>					
<u>U. S. Department of Housing and Urban Development</u>					
14.228	D	43,782,790	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
		<u>43,782,790</u>	Total — CDBG-State-Administered Small Cities Program Cluster — U. S. Department of Housing and Urban Development		
		<u>43,782,790</u>	Total — CDBG-State-Administered Small Cities Program		
<i>Child Nutrition—Cluster:</i>					
<u>U. S. Department of Agriculture</u>					
10.553	D	83,433,465	School Breakfast Program		
10.555	D	308,446,366	National School Lunch Program		
10.556	D	206,413	Special Milk Program for Children		
10.559	D	5,676,507	Summer Food Service Program for Children		
		<u>397,762,751</u>	Total — Child Nutrition Cluster — U. S. Department of Agriculture		
		<u>397,762,751</u>	Total — Child Nutrition		
<i>CSBG—Cluster:</i>					
<u>U. S. Department of Health and Human Services</u>					
93.569	D	15,497,631	Community Services Block Grant		
		<u>15,497,631</u>	Total — CSBG Cluster — U. S. Department of Health and Human Services		
		<u>15,497,631</u>	Total — CSBG		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Disability Insurance/SSI—Cluster:</i>					
<u>Social Security Administration</u>					
96.001	D	49,888,067	Social Security-Disability Insurance		
		49,888,067	Total — Disability Insurance/SSI Cluster — Social Security Administration		
		49,888,067	Total — Disability Insurance/SSI		
<i>Early Intervention Services (IDEA)—Cluster</i>					
<u>U. S. Department of Education</u>					
84.181	D	14,322,691	Special Education-Grants for Infants and Families		
		14,322,691	Total — Early Intervention Services (IDEA) Cluster — U. S. Department of Education		
		14,322,691	Total — Early Intervention Services (IDEA)		
<i>Emergency Food Assistance—Cluster:</i>					
<u>U. S. Department of Agriculture</u>					
10.568	D	1,836,475	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	14,890,971	Emergency Food Assistance Program (Food Commodities)		
10.569	D	139,412	ARRA - Emergency Food Assistance Program (Food Commodities)		
		16,866,858	Total — Emergency Food Assistance Cluster — U. S. Department of Agriculture		
		16,866,858	Total — Emergency Food Assistance		
<i>Employment Service—Cluster:</i>					
<u>U. S. Department of Labor</u>					
17.207	D	25,674,321	Employment Service/Wagner-Peyser Funded Activities		
17.207	D	17,300	ARRA - Employment Service/Wagner-Peyser Funded Activities		
17.801	D	1,137,897	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	3,159,750	Local Veterans' Employment Representative Program		
		29,989,268	Total — Employment Service Cluster — U. S. Department of Labor		
		29,989,268	Total — Employment Service		
<i>Federal Transit—Cluster:</i>					
<u>U. S. Department of Transportation</u>					
20.507	I	514	Federal Transit-Formula Grants	07-025	Triangle Transit Auth
20.507	I	139,086	Federal Transit-Formula Grants	08-008	Triangle Transit Auth
		139,600	Total — Federal Transit Cluster — U. S. Department of Transportation		
		139,600	Total — Federal Transit		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Fish and Wildlife—Cluster:</i>					
<u>U. S. Department of Interior</u>					
15.605	D	6,531,691	Sport Fish Restoration Program		
15.605	I	167,442	Sport Fish Restoration Program	133-09-001483	Puerto Rico Dept NR
15.605	I	219,399	Sport Fish Restoration Program	2008-001322	Puerto Rico Dept NR
15.611	D	6,351,383	Wildlife Restoration		
		<u>13,269,915</u>	Total — Fish and Wildlife Cluster — U. S. Department of Interior		
		<u>13,269,915</u>	Total — Fish and Wildlife		
<i>Foster Grandparent/Senior Companion —Cluster:</i>					
<u>Corporation for National and Community Service</u>					
94.011	D	474,735	Foster Grandparent Program		
94.016	D	303,712	Senior Companion Program		
		<u>778,447</u>	Total — Foster Grandparent/Senior Companion Cluster — Corporation for National and Community Service		
		<u>778,447</u>	Total — Foster Grandparent/Senior Companion		
<i>Head Start—Cluster:</i>					
<u>U. S. Department of Health and Human Services</u>					
93.600	D	535,551	Head Start		
		<u>535,551</u>	Total — Head Start Cluster — U. S. Department of Health and Human Services		
		<u>535,551</u>	Total — Head Start		
<i>Health Centers—Cluster:</i>					
<u>U. S. Department of Health and Human Services</u>					
93.224	D	1,391,341	Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)		
93.703	D	41,540	ARRA - Health Center Integrated Services Development Initiative		
		<u>1,432,881</u>	Total — Health Center Clusters — U. S. Department of Health and Human Services		
		<u>1,432,881</u>	Total — Health Center		
<i>Highway Planning and Construction—Cluster:</i>					
<u>U. S. Department of Transportation</u>					
20.205	D	1,052,750,959	Highway Planning and Construction		
20.205	D	6,256,366	ARRA - Highway Planning and Construction		
20.205	I	119,220	Highway Planning and Construction	2006-1621 #3	City of Durham
20.205	I	514	Highway Planning and Construction	2006-1621 MOD. #2	City of Durham
20.205	I	464	Highway Planning and Construction	2006-1623 MOD. #2	City of Raleigh

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20.205	I	130,914	Highway Planning and Construction	2006-1623 MOD. #3	City of Raleigh
20.205	I	143,546	Highway Planning and Construction	S070070	Texas A & M Research Fdn
20.219	D	917,155	Recreational Trails Program		
		<u>1,060,319,138</u>	Total — Highway Planning and Construction Cluster — U. S. Department of Transportation		

U. S. Appalachian Regional Commission

23.003	D	5,747,658	Appalachian Development Highway System		
		<u>5,747,658</u>	Total — Highway Planning and Construction Cluster — U. S. Appalachian Regional Commission		
		<u>1,066,066,796</u>	Total — Highway Planning and Construction		

Highway Safety—Cluster:**U. S. Department of Transportation**

20.600	D	4,435,376	State and Community Highway Safety		
20.601	D	2,706,805	Alcohol Impaired Driving Countermeasures Incentive Grants I		
20.602	D	803,972	Occupant Protection Incentive Grants		
20.604	D	206,839	Safety Incentive Grants for Use of Seatbelts		
20.605	D	309,976	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
20.609	D	1,139,372	Safety Belt Performance Grants		
20.610	D	826,853	State Traffic Safety Information System Improvement Grants		
20.612	D	28,793	Incentive Grant Program to Increase Motorcyclist Safety		
20.613	D	690,248	Child Safety and Child Booster Seats Incentive Grants		
		<u>11,148,234</u>	Total — Highway Safety Cluster — U. S. Department of Transportation		
		<u>11,148,234</u>	Total — Highway Safety		

Homeland Security—Cluster:**U. S. Department of Homeland Security**

97.004	D	567,593	State Domestic Preparedness Equipment Support Program		
97.067	D	25,344,246	Homeland Security Grant Program		
		<u>25,911,839</u>	Total — Homeland Security Cluster — U. S. Department of Homeland Security		
		<u>25,911,839</u>	Total — Homeland Security		

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

93.268	D	124,355,990	Immunization Grants		
		<u>124,355,990</u>	Total — Immunization Cluster — U. S. Department of Health and Human Services		
		<u>124,355,990</u>	Total — Immunization		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Medicaid—Cluster:</u>					
<u>U. S. Department of Health and Human Services</u>					
93.775	D	2,377,059	State Medicaid Fraud Control Units		
93.777	D	5,805,763	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	7,053,854,951	Medical Assistance Program		
93.778	D	695,749,936	ARRA - Medical Assistance Program		
		<u>7,757,787,709</u>	Total — Medicaid Cluster — U. S. Department of Health and Human Services		
		<u>7,757,787,709</u>	Total — Medicaid		
<u>Public Works and Economic Development—Cluster:</u>					
<u>U. S. Department of Commerce</u>					
11.300	D	1,790,949	Investments for Public Works and Economic Development Facilities		
11.300	I	597,786	Investments for Public Works and Economic Development Facilities	04-01-05849	Economic Development Administration
11.307	D	768,641	Economic Adjustment Assistance		
		<u>3,157,376</u>	Total — Public Works and Economic Development Cluster — U. S. Department of Commerce		
		<u>3,157,376</u>	Total — Public Works and Economic Development		
<u>Research and Development—Cluster:</u>					
<u>U. S. Department of Agriculture</u>					
10	D	3,697,859	U.S. Department of Agriculture		
10	I	-3,028	U.S. Department of Agriculture	22-1-128	BRDC
10	I	3,725	U.S. Department of Agriculture	2008-1871	Government of Cameroon
10	I	19,238	U.S. Department of Agriculture	412-30-40	Iowa State University
10	I	64,155	U.S. Department of Agriculture	8000001033-2	Purdue University
10	I	58,429	U.S. Department of Agriculture	8000001033-3	Purdue University
10	I	70,506	U.S. Department of Agriculture	8000008717-1	Purdue University
10	I	53,839	U.S. Department of Agriculture	UA AES 90899-01	University of Arkansas
10	I	9,608	U.S. Department of Agriculture	15704 /08000549	University of Delaware
10	I	9,692	U.S. Department of Agriculture	6015-0000000973	University of Florida
10	I	16,630	U.S. Department of Agriculture	RR272-123/3504458	University of Georgia
10	I	74,415	U.S. Department of Agriculture	N/A	American Egg Board
10	I	140,178	U.S. Department of Agriculture	5103	University of Utah
10	I	7,127	U.S. Department of Agriculture	FY08-2260-PO1	University Research Co, LLC
10	I	9,735	U.S. Department of Agriculture	332.77-05.008	Tennessee State University
10	I	14,846	U.S. Department of Agriculture	TCE 450021	Texas A & M University
10	I	728	U.S. Department of Agriculture	LG-14476	West Virginia State University
10	I	3,975	U.S. Department of Agriculture	UF06044	University of Florida
10	I	695	U.S. Department of Agriculture	SUB NO: UACES 23550-01	University of Arkansas
10	I	29,483	U.S. Department of Agriculture	E-MAIL DATED 12/3/08	Farm Pilot Project Coordination, Inc

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10	I	10,016	U.S. Department of Agriculture	CANFVSU-08-016	Fort Valley State University
10.001	D	1,540,737	Agricultural Research-Basic and Applied Research		
10.001	I	8,967	Agricultural Research-Basic and Applied Research	52274-8649	Cornell University
10.001	I	12,154	Agricultural Research-Basic and Applied Research	61-4684B	Michigan State University
10.001	I	31,210	Agricultural Research-Basic and Applied Research	R0421A-A	Oregon State University
10.001	I	20,665	Agricultural Research-Basic and Applied Research	V211654	University of Wisconsin
10.025	D	51,654	Plant and Animal Disease, Pest Control, and Animal Care		
10.163	I	3,000	Market Protection and Promotion	3048104089-08-538	University of Kentucky Rsrch
10.200	D	1,519,974	Grants for Agricultural Research, Special Research Grants		
10.200	I	-49,555	Grants for Agricultural Research, Special Research Grants	1015-7559-207-2004	Clemson University
10.200	I	796	Grants for Agricultural Research, Special Research Grants	51401-8272	Cornell University
10.200	I	16,661	Grants for Agricultural Research, Special Research Grants	56340-8762	Cornell University
10.200	I	3,457	Grants for Agricultural Research, Special Research Grants	R01045	Florida State University
10.200	I	813	Grants for Agricultural Research, Special Research Grants	N/A	South Reg Aqua Center
10.200	I	3	Grants for Agricultural Research, Special Research Grants	N/A	University of Arkansas
10.200	I	-205	Grants for Agricultural Research, Special Research Grants	6015-0000000684	University of Florida
10.200	I	-817	Grants for Agricultural Research, Special Research Grants	6015-0000000685	University of Florida
10.200	I	4,340	Grants for Agricultural Research, Special Research Grants	6015-0000000703	University of Florida
10.200	I	9,000	Grants for Agricultural Research, Special Research Grants	6015-0000000721	University of Florida
10.200	I	7,775	Grants for Agricultural Research, Special Research Grants	6015-0000000724	University of Florida
10.200	I	5,392	Grants for Agricultural Research, Special Research Grants	6015-0000000853	University of Florida
10.200	I	6,522	Grants for Agricultural Research, Special Research Grants	6015-0000000955	University of Florida
10.200	I	8,048	Grants for Agricultural Research, Special Research Grants	6015-0000000956	University of Florida
10.200	I	7,635	Grants for Agricultural Research, Special Research Grants	6015-0000000972	University of Florida
10.200	I	3,874	Grants for Agricultural Research, Special Research Grants	6015-0000000974	University of Florida
10.200	I	7,220	Grants for Agricultural Research, Special Research Grants	6015-0000001115	University of Florida
10.200	I	2,366	Grants for Agricultural Research, Special Research Grants	6025-0000000780	University of Florida
10.200	I	5,122	Grants for Agricultural Research, Special Research Grants	UF IFAS 00062505	University of Florida
10.200	I	104,154	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00068761	University of Florida
10.200	I	35,284	Grants for Agricultural Research, Special Research Grants	RD309-055/7877217	University of Georgia
10.200	I	6,771	Grants for Agricultural Research, Special Research Grants	RD309-061/3504428	University of Georgia
10.200	I	125,540	Grants for Agricultural Research, Special Research Grants	RD309-061/8922627	University of Georgia
10.200	I	33,399	Grants for Agricultural Research, Special Research Grants	RD309-061/9039957	University of Georgia
10.200	I	6,744	Grants for Agricultural Research, Special Research Grants	RD309-061/9822597	University of Georgia
10.200	I	5,638	Grants for Agricultural Research, Special Research Grants	RD309-067/3500938	University of Georgia
10.200	I	7,605	Grants for Agricultural Research, Special Research Grants	RD309-067/3500988	University of Georgia
10.200	I	3,082	Grants for Agricultural Research, Special Research Grants	RD309-067/3501828	University of Georgia
10.200	I	7,085	Grants for Agricultural Research, Special Research Grants	RD309-067/3840008	University of Georgia
10.200	I	-66	Grants for Agricultural Research, Special Research Grants	RD309-067/9821727	University of Georgia
10.200	I	44,171	Grants for Agricultural Research, Special Research Grants	RD309-067/9822887	University of Georgia
10.200	I	18,488	Grants for Agricultural Research, Special Research Grants	UM-S719	University of Maine

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.200	I	12,511	Grants for Agricultural Research, Special Research Grants	CR-19071-428336	Virginia Polytechnic Institute and State University
10.200	I	14,673	Grants for Agricultural Research, Special Research Grants	CR-19071-428338	Virginia Polytechnic Institute and State University
10.200	I	-7,665	Grants for Agricultural Research, Special Research Grants	RD309-040/3581477	University of Georgia
10.200	I	194	Grants for Agricultural Research, Special Research Grants	CR-0333-0001	West Virginia State University
10.202	D	895,491	Cooperative Forestry Research		
10.203	D	6,383,985	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	D	3,384,446	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.206	D	6,985,799	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	8,809	Grants for Agricultural Research-Competitive Research Grants	927-7558-207-20046	Clemson University
10.206	I	23,935	Grants for Agricultural Research-Competitive Research Grants	G-1494-1	Colorado State University
10.206	I	32,778	Grants for Agricultural Research-Competitive Research Grants	416-40-01 A	Iowa State University
10.206	I	136,617	Grants for Agricultural Research-Competitive Research Grants	416-41-63	Iowa State University
10.206	I	140,058	Grants for Agricultural Research-Competitive Research Grants	JCVI-07-009	J. Craig Venter Inst
10.206	I	1,129	Grants for Agricultural Research-Competitive Research Grants	S09031	Kansas State University
10.206	I	11,504	Grants for Agricultural Research-Competitive Research Grants	5710002126	MA Inst of Tech
10.206	I	12,133	Grants for Agricultural Research-Competitive Research Grants	61-4244G	Michigan State University
10.206	I	946	Grants for Agricultural Research-Competitive Research Grants	60015822 PO: RF01	Ohio State University
10.206	I	14,958	Grants for Agricultural Research-Competitive Research Grants	RF01092664 60011	Ohio State University
10.206	I	7,741	Grants for Agricultural Research-Competitive Research Grants	3627-NCSU-USDA-877	Pennsylvania State University
10.206	I	103,038	Grants for Agricultural Research-Competitive Research Grants	Y452467	University of Arizona
10.206	I	12,944	Grants for Agricultural Research-Competitive Research Grants	014301-01	University of Cal-Davis
10.206	I	13,539	Grants for Agricultural Research-Competitive Research Grants	II RA014534-01	University of Cal-Davis
10.206	I	232,134	Grants for Agricultural Research-Competitive Research Grants	SUB07-000752-05	University of Cal-Davis
10.206	I	1,115	Grants for Agricultural Research-Competitive Research Grants	00073722	University of Florida
10.206	I	52,268	Grants for Agricultural Research-Competitive Research Grants	2005-06543-01	University of Illinois
10.206	I	80,604	Grants for Agricultural Research-Competitive Research Grants	Q6706392283	University of Minnesota
10.206	I	23,120	Grants for Agricultural Research-Competitive Research Grants	F041300	University of Wisconsin
10.206	I	19,376	Grants for Agricultural Research-Competitive Research Grants	06-234B	Idaho State University
10.207	D	121,681	Animal Health and Disease Research		
10.212	I	-1,642	Small Business Innovation Research	2001-01	Fins Technology, LLC
10.212	I	14,435	Small Business Innovation Research	2008-2080	Insect Diet & Rearing
10.212	I	4,252	Small Business Innovation Research	NCSU 1	Phytomyco Research
10.215	I	10,000	Sustainable Agriculture Research and Education	1269-7559-215-2006	Clemson University
10.215	I	64,439	Sustainable Agriculture Research and Education	RD309-097/3504648	University of Georgia
10.215	I	9,312	Sustainable Agriculture Research and Education	RD309-097/3841708	University of Georgia
10.215	I	4,412	Sustainable Agriculture Research and Education	RD309-097/4688058	University of Georgia
10.215	I	1,416	Sustainable Agriculture Research and Education	RD309-097/4688098	University of Georgia
10.215	I	2,459	Sustainable Agriculture Research and Education	RD309-097/4688108	University of Georgia
10.215	I	27,077	Sustainable Agriculture Research and Education	RD309-101/3503548	University of Georgia
10.215	I	18,333	Sustainable Agriculture Research and Education	RD309-101/3843948	University of Georgia
10.215	I	720	Sustainable Agriculture Research and Education	RD309-101/4688428	University of Georgia
10.215	I	15,766	Sustainable Agriculture Research and Education	CR-19071-546160	Virginia Polytechnic Institute and State University

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10.215	I	8,595	Sustainable Agriculture Research and Education	RD309-097/4688308WILMINGTON	University of Georgia
10.216	D	286,627	1890 Institution Capacity Building Grants		
10.216	I	105	1890 Institution Capacity Building Grants	36-22091-255	Tuskegee University
10.219	D	132,435	Biotechnology Risk Assessment Research		
10.250	D	46,042	Agricultural and Rural Economic Research		
10.253	I	18,314	Food Assistance and Nutrition Research Programs (FANRP)	1-312-0210906	RTI International
10.302	D	.9	Initiative for Future Agriculture and Food Systems		
10.303	D	2,820,571	Integrated Programs		
10.303	I	14,813	Integrated Programs	1274-7558-207-2007	Clemson University
10.303	I	-77,801	Integrated Programs	955-7557-207-20049	Clemson University
10.303	I	2,889	Integrated Programs	48228-7941	Cornell University
10.303	I	39,547	Integrated Programs	61-4152A	Michigan State University
10.303	I	12,874	Integrated Programs	012000-321113-03	Mississippi State University
10.303	I	2,201	Integrated Programs	012000-322287-02	Mississippi State University
10.303	I	104,146	Integrated Programs	60011419 PO: RF01	Ohio State University
10.303	I	6,307	Integrated Programs	RF00972641	Ohio State University
10.303	I	9,953	Integrated Programs	RF00972641 74591	Ohio State University
10.303	I	65,038	Integrated Programs	450005	Texas A & M University
10.303	I	36,584	Integrated Programs	451008	Texas A & M University
10.303	I	1,509	Integrated Programs	TCE 450032	Texas A & M University
10.303	I	35,627	Integrated Programs	RC299-338/8920807	University of Georgia
10.303	I	18,449	Integrated Programs	RF330-411/3843858	University of Georgia
10.303	I	1,911	Integrated Programs	RR188-221/3504798	University of Georgia
10.303	I	11,554	Integrated Programs	25-6321-0113-002	University of Nebraska
10.303	I	4,582	Integrated Programs	BFK500-SB-003	University of Idaho
10.304	I	30,700	Homeland Security-Agricultural	UF IFAS 00069562	University of Florida
10.305	D	78,906	International Science and Education Grants		
10.309	I	12,871	Specialty Crop Research Initiative	RC299-380/3503828	University of Georgia
10.312	D	86,455	Biomass Research and Development Initiative Competitive Grants Program (BRDI)		
10.456	D	50,591	Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)		
10.500	D	19,880,639	Cooperative Extension Service		
10.500	I	3,946	Cooperative Extension Service	08-HHP-374648-0021	Auburn University
10.500	I	7,922	Cooperative Extension Service	2007-1809-02	Kansas State University
10.500	I	647	Cooperative Extension Service	S06024	Kansas State University
10.500	I	86,937	Cooperative Extension Service	S08046	Kansas State University
10.500	I	13,855	Cooperative Extension Service	S08062	Kansas State University
10.500	I	106,872	Cooperative Extension Service	S08105	Kansas State University
10.500	I	3,686	Cooperative Extension Service	30559	Louisiana State University
10.500	I	3,923	Cooperative Extension Service	012000-340353-01	Mississippi State University
10.500	I	11,148	Cooperative Extension Service	622195	Texas A & M University
10.500	I	4,101	Cooperative Extension Service	TCE 422009	Texas A & M University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.500	I	28,684	Cooperative Extension Service	TCE 622176	Texas A & M University
10.500	I	1,755	Cooperative Extension Service	23492-01	University of Arkansas
10.500	I	6,157	Cooperative Extension Service	6201, FRS #524665	University of Connecticut
10.500	I	27,584	Cooperative Extension Service	RE675-114/3505118	University of Georgia
10.500	I	7,756	Cooperative Extension Service	RE675-149/3504668	University of Georgia
10.500	I	7,200	Cooperative Extension Service	RE675-149/3506468	University of Georgia
10.500	I	24,887	Cooperative Extension Service	RE675-153/3842508	University of Georgia
10.500	I	6,766	Cooperative Extension Service	RE675-153/3842618	University of Georgia
10.500	I	1,404	Cooperative Extension Service	PO: Z885789 PROJ:	University of Hawaii
10.500	I	21,206	Cooperative Extension Service	3046768200-04-344	University of Kentucky
10.500	I	22,090	Cooperative Extension Service	Q4299055601	University of Minnesota
10.500	I	387,071	Cooperative Extension Service	25-6365-0023-005	University of Nebraska
10.500	I	20,673	Cooperative Extension Service	26-6365-0001-334	University of Nebraska
10.500	I	517,033	Cooperative Extension Service	26-6365-0001-401	University of Nebraska
10.500	I	11,840	Cooperative Extension Service	622181	Texas A & M University
10.652	D	429,428	Forestry Research		
10.652	I	11,116	Forestry Research	N/A	NCASI
10.652	I	19,146	Forestry Research	RR272-081/9823197	University of Georgia
10.652	I	18,961	Forestry Research	AES5893-001-02	University of Tennessee
10.664	D	13,297	Cooperative Forestry Assistance		
10.674	D	43,808	Forest Products Lab: Technology Marketing Unit (TMU)		
10.680	D	16,684	Forest Health Protection		
10.902	D	33,023	Soil and Water Conservation		
10.960	D	24,908	Technical Agricultural Assistance		
10.961	D	12,132	Scientific Cooperation and Research		
10.962	D	35,280	Cochran Fellowship Program-International Training-Foreign Participant		
10.999	I	70,318	Long Term Standing Agreements For Storage, Transportation And Lease	00074813	University of Florida
		52,613,663	Total — Research and Development — U. S. Department of Agriculture		
U. S. Department of Commerce					
11	D	99,330	U.S. Department of Commerce		
11	I	32	U.S. Department of Commerce	N/A	National Textile Center
11	I	43,974	U.S. Department of Commerce	R192, R292, R392	South Carolina Sea Grant Consortium
11	I	88,963	U.S. Department of Commerce	1072537-9-47154	University at Albany (SUNY)
11	I	49,160	U.S. Department of Commerce	UTA08-597	University of Texas
11	I	25,441	U.S. Department of Commerce	RU 3234/4-21463	Rutgers
11	I	154,184	U.S. Department of Commerce	S351	South Carolina Sea Grant Consortium
11	I	-118	U.S. Department of Commerce	SURA-2005-202	SURA (SE University Research)
11	I	20,650	U.S. Department of Commerce	PO# Z758028-01	University of Hawaii
11	I	74,096	U.S. Department of Commerce	07-10-029	University of Mississippi
11.113	D	38,794	ITA Special Projects		
11.113	I	-6,684	ITA Special Projects	ADMIN	Clemson University

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11.113	I	6,083	ITA Special Projects	NTC GRANT ITA-08-0	NTC-Clemson
11.113	I	520,253	ITA Special Projects	NTC GRANT ITA-08-0	NTC-Clemson
11.312	D	-6,387	Research and Evaluation Program		
11.400	D	90,905	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	10,785	Anadromous Fish Conservation Act Program		
11.407	D	156,643	Interjurisdictional Fisheries Act of 1986		
11.417	D	2,278,962	Sea Grant Support		
11.417	I	829	Sea Grant Support	18172	University of Delaware
11.417	I	497	Sea Grant Support	RR746-024/3505658	University of Georgia
11.417	I	46,791	Sea Grant Support	2226JC-A-UNCW	Dauphin Island Sea Lab
11.417	I	2,615	Sea Grant Support	5000031053	University of Maine
11.419	D	5,420,931	Coastal Zone Management Administration Awards		
11.419	I	34,129	Coastal Zone Management Administration Awards	07-093	University of New Hampshire
11.419	I	41,962	Coastal Zone Management Administration Awards	07-094	University of New Hampshire
11.419	I	54,950	Coastal Zone Management Administration Awards	08-053	University of New Hampshire
11.420	D	654,168	Coastal Zone Management Estuarine Research Reserves		
11.428	I	94,373	Intergovernmental Climate-Program (NESDIS)	Z759501	University of Maryland
11.429	D	8,000	Marine Sanctuary Program		
11.430	D	2,738,160	Undersea Research		
11.430	I	34	Undersea Research	05-09-022	University of Mississippi
11.430	I	-635	Undersea Research	06-08-015	University of Mississippi
11.430	I	56,806	Undersea Research	07-01-071	University of Mississippi
11.430	I	162,033	Undersea Research	08-10-032	University of Mississippi
11.430	I	107,793	Undersea Research	08-11-047	University of Mississippi
11.430	I	53,573	Undersea Research	USM-GR02804-001	University of Southern Mississippi
11.430	I	14,778	Undersea Research	N/A	Consortium for Oceanographic Research and Education
11.431	D	194,022	Climate and Atmospheric Research		
11.431	I	6,546	Climate and Atmospheric Research	08-1474/PO#8173	University of South Carolina
11.432	I	10,985	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	NA081A-C	Oregon State University
11.432	I	1,628	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	658629/658847	The Research Corporation of the University of Hawaii
11.433	I	38,492	Marine Fisheries Initiative	GASAFFI #106-01-54922/0	Gulf and South Atlantic Fisheries Dev Fdn
11.434	D	142,843	Cooperative Fishery Statistics		
11.439	D	130,958	Marine Mammal Data Program		
11.439	I	8,865	Marine Mammal Data Program	VAQS2007	The Virginia Aquarium Foundation, Inc
11.440	D	17,387	Environmental Sciences, Applications, Data, and Education		
11.454	D	69,797	Unallied Management Projects		
11.455	I	3,854	Cooperative Science and Education Program	3054	Rutgers University
11.455	I	15,008	Cooperative Science and Education Program	3277	Rutgers University
11.455	I	9,106	Cooperative Science and Education Program	06-0124	University of New Hampshire
11.455	I	3,168	Cooperative Science and Education Program	3061	Rutgers University
11.455	I	13,166	Cooperative Science and Education Program	3276	Rutgers University
11.457	I	-170	Chesapeake Bay Studies	SC03-27565D	University of Maryland
11.457	I	-144	Chesapeake Bay Studies	SC035-27565D	University of Maryland

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11.457	I	25,973	Chesapeake Bay Studies	SC035-27576D	University of Maryland
11.457	I	20,725	Chesapeake Bay Studies	SC03527583D	University of Maryland
11.460	D	298,796	Special Oceanic and Atmospheric Projects		
11.460	I	-38,503	Special Oceanic and Atmospheric Projects	03-741/22146J	University of South Carolina
11.460	I	-3	Special Oceanic and Atmospheric Projects	F014525	University of Michigan
11.467	I	34,269	Meteorologic and Hydrologic Modernization Development	S07-66810	University Corp Atmospheric
11.468	D	164,851	Applied Meteorological Research		
11.473	D	1,437,883	Coastal Services Center		
11.473	I	100,549	Coastal Services Center	UF-EIES-0704029-NC	University of Florida
11.473	I	3,539	Coastal Services Center	S301	South Carolina Sea Grant Consortium
11.473	I	14,716	Coastal Services Center	S456	South Carolina Sea Grant Consortium
11.473	I	46,270	Coastal Services Center	2007-402	SURA (SE University Research)
11.473	I	60,738	Coastal Services Center	UF-EIES-0704031	University of Florida
11.473	I	15,233	Coastal Services Center	3001003710	University of Michigan
11.473	I	17,833	Coastal Services Center	A100574	Woods Hole Ocean Institute
11.473	I	5,057	Coastal Services Center	R11N	South Carolina Sea Grant Consortium
11.473	I	12,733	Coastal Services Center	NA08NOS4730409	South Carolina Sea Grant Consortium
11.473	I	23,991	Coastal Services Center	N/A	South Carolina Sea Grant Consortium
11.474	D	409,947	Atlantic Coastal Fisheries Cooperative Management Act		
11.478	D	403,605	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
11.478	I	122,085	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	A100517 / 24024502	Woods Hole Oceanographic
11.481	D	2,105,497	Educational Partnership Program		
11.550	D	26,705	Public Telecommunications Facilities Planning and Construction		
11.714	I	8,157	Science Serving our Coast and Beyond/North Carolina Sea Grant College Institutional Program	09-NCSU-1046	Duke University
		19,123,010	Total — Research and Development — U. S. Department of Commerce		

U. S. Department of Defense

12	D	8,727,031	U.S. Department of Defense		
12	I	20,225	U.S. Department of Defense	2007-1556	Ambalux Corporation
12	I	41,402	U.S. Department of Defense	2008-1490	Ambalux Corporation
12	I	52,753	U.S. Department of Defense	2007-0909	Apjet, Inc
12	I	54,166	U.S. Department of Defense	S-29000.39	Applied Rsrch Assoc Inc
12	I	61,049	U.S. Department of Defense	S000001688	AT&T Government Solutions
12	I	42,154	U.S. Department of Defense	206168	BAE Systems
12	I	21,429	U.S. Department of Defense	132G106096-C	Boise State University
12	I	26,307	U.S. Department of Defense	132G106097-B	Boise State University
12	I	181,562	U.S. Department of Defense	N/A	Boulder Nonlinear Sy
12	I	17,383	U.S. Department of Defense	CAS SC381-07	CAS, Inc
12	I	58,995	U.S. Department of Defense	765	CFD Research Corp
12	I	92,817	U.S. Department of Defense	826	CFD Research Corp
12	I	47,990	U.S. Department of Defense	48767	Creare, Incorporated

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12	I	2,310	U.S. Department of Defense	05-002	Cree Research, Inc
12	I	-773	U.S. Department of Defense	06-004	Cree Research, Inc
12	I	-433	U.S. Department of Defense	08-001	Cree Research, Inc
12	I	51,025	U.S. Department of Defense	08-004	Cree Research, Inc
12	I	-2,249	U.S. Department of Defense	2007-1159	Crystal IS, Inc
12	I	31,620	U.S. Department of Defense	DPNCSU070908-C	D & P, LLC
12	I	18,365	U.S. Department of Defense	SC-08-709	Digital Fusion Solutions
12	I	32,851	U.S. Department of Defense	SC-09-705	Digital Fusion Solutions
12	I	9,856	U.S. Department of Defense	1199	Engineer. & Software
12	I	11,548	U.S. Department of Defense	05C0165	Etrema Products, Inc
12	I	50,503	U.S. Department of Defense	2007-0247	Firebird Advanced Materials
12	I	-2,644	U.S. Department of Defense	2006-0733	Flexsys, Inc
12	I	11,544	U.S. Department of Defense	R7776-S1	GA Inst of Tech
12	I	129	U.S. Department of Defense	200-10-14U36201	General Electric Com
12	I	38,259	U.S. Department of Defense	2008-1497	Geosyntec Consultant
12	I	172,629	U.S. Department of Defense	2007-1115	Hanesbrands, Inc
12	I	79,078	U.S. Department of Defense	189989	Henry M Jackson Foundation
12	I	117,379	U.S. Department of Defense	2009-0022	Hexatech, Inc
12	I	121,502	U.S. Department of Defense	2009-0023	Hexatech, Inc
12	I	78,390	U.S. Department of Defense	801668-BS	HRL Laboratories
12	I	83	U.S. Department of Defense	1196-1S1	Infoscitex Corporation
12	I	3,806	U.S. Department of Defense	421-1	Intelligent Automation
12	I	92,775	U.S. Department of Defense	N/A	International Technology Center
12	I	102,376	U.S. Department of Defense	23898	Irvine Sensors Corporation
12	I	56,891	U.S. Department of Defense	24074	Irvine Sensors Corporation
12	I	-14,043	U.S. Department of Defense	2008-0362	Kyma Technologies, Inc
12	I	165,745	U.S. Department of Defense	2008-1078	Kyma Technologies, Inc
12	I	3,130	U.S. Department of Defense	2009-1967	Kyma Technologies, Inc
12	I	53,684	U.S. Department of Defense	7000039031	MA Inst of Tech
12	I	36,252	U.S. Department of Defense	S9002-08-0002	Nanortd, LLC
12	I	36,427	U.S. Department of Defense	Q01166	New Mexico State University
12	I	-9,362	U.S. Department of Defense	75846QRS5S	Northrop Grumman
12	I	-31	U.S. Department of Defense	NWRA-06-S-093	NWRA
12	I	120,796	U.S. Department of Defense	NWRA-07-S-102	NWRA
12	I	151,485	U.S. Department of Defense	EP51257; PO-34406-	Parametric Tech Corp
12	I	-16,872	U.S. Department of Defense	2003-1496	Protean Devices, Inc
12	I	50,000	U.S. Department of Defense	721.08	Remcom, Inc
12	I	-4,352	U.S. Department of Defense	N/A	Renaissance Computing Inst
12	I	26,862	U.S. Department of Defense	1-340-0211720	RTI International
12	I	38,468	U.S. Department of Defense	2-321-0210294	RTI International
12	I	30,478	U.S. Department of Defense	FA8650-08-C-7800/2	Semprius, Inc
12	I	43,028	U.S. Department of Defense	718-21241	SVT Associates

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12	I	85,806	U.S. Department of Defense	S280000123	Systems Rsrch and App
12	I	26,566	U.S. Department of Defense	TO08-44-0002	Taitech, Inc
12	I	34,994	U.S. Department of Defense	G8U543777	Teledyne Scientific
12	I	69,181	U.S. Department of Defense	TUL-571-08/09	Tulane University
12	I	-6	U.S. Department of Defense	03-08	University of California
12	I	7,087	U.S. Department of Defense	C00005071-5	University of Missouri-Col
12	I	24,375	U.S. Department of Defense	09-1581 13070-FA80	University of South Carolina
12	I	59,924	U.S. Department of Defense	GELMONT GI12637-13	University of Virginia
12	I	10	U.S. Department of Defense	GG10800-125437	University of Virginia
12	I	4,456	U.S. Department of Defense	N/A	VA Inst Marine Science
12	I	117,823	U.S. Department of Defense	17529-S2	Vanderbilt University
12	I	63,109	U.S. Department of Defense	19041.0E.45-101 S	Wyle Laboratories
12	I	-47,141	U.S. Department of Defense	RES-05-001	Alaska DOT
12	I	-13,148	U.S. Department of Defense	S00000199	University of Cal-Riverside
12	I	-5,865	U.S. Department of Defense	S-000269	University of Cal-Riverside
12	I	33,551	U.S. Department of Defense	UF-EIES-0802032-NC	University of Florida
12	I	249,413	U.S. Department of Defense	TS00003	Ascend Intel, LLC
12	I	240,565	U.S. Department of Defense	13508	BBN Technologies
12	I	280	U.S. Department of Defense	1150060-99245	Carnegie Mellon University
12	I	-19,218	U.S. Department of Defense	19823 056011	Children's Hosp/Pitt
12	I	3,932	U.S. Department of Defense	27204-3300	Ensco, Inc
12	I	58,995	U.S. Department of Defense	198780	Henry M Jackson Foundation
12	I	195,586	U.S. Department of Defense	198797	Henry M Jackson Foundation
12	I	22,681	U.S. Department of Defense	61-3567B	Michigan State University
12	I	119,792	U.S. Department of Defense	PO 13552	Opra, Inc
12	I	9,743	U.S. Department of Defense	N/A	Renaissance Science
12	I	23,343	U.S. Department of Defense	P1107	Renaissance Science
12	I	602	U.S. Department of Defense	P1111	Renaissance Science
12	I	468,267	U.S. Department of Defense	1-321-0210294	RTI International
12	I	85,870	U.S. Department of Defense	ML05000858	Serco-N America
12	I	62,868	U.S. Department of Defense	ML05001472	Serco-N America
12	I	231,744	U.S. Department of Defense	PO# ML05000858	Serco-N America
12	I	107	U.S. Department of Defense	02-32-941-840-9	Shaw University
12	I	131,007	U.S. Department of Defense	243142	University of Washington-Seattle
12	I	25,441	U.S. Department of Defense	18824-S2	Vanderbilt University Medical Center
12	I	-1,731	U.S. Department of Defense	N/A	Woolpert, Inc
12	I	1,629	U.S. Department of Defense	750263 US	Radian Intl, LLC
12	I	17,402	U.S. Department of Defense	SUBCONS03-34 ITO DTRA0001	Pennsylvania State University
12	I	70,637	U.S. Department of Defense	ICA-05-03-004	General Dynamics Information Technology
12	I	54,503	U.S. Department of Defense	DTRA0006.01	Pennsylvania State University
12	I	940	U.S. Department of Defense	7014-4-0117	Pennsylvania State University

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12	I	2,217	U.S. Department of Defense	FY05-06NCAT-CCMR	Office of Naval Research
12	I	-8,085	U.S. Department of Defense	909322	John Hopkins University
12	I	98,969	U.S. Department of Defense	NCAT 06-S001-[2]-C2	Clarkson Aerospace
12	I	15,377	U.S. Department of Defense	PRIME # - 7100014878	Lockheed Martin Corporation
12	I	-1,269	U.S. Department of Defense	06-3011-001-NCAT	3 Phoenix Incorporated
12	I	70,606	U.S. Department of Defense	06-S567-06-C2	Clarkson Aerospace
12	I	47,680	U.S. Department of Defense	FA8650-04-D-3446-021	General Dynamics Information Technology
12	I	152,743	U.S. Department of Defense	07-S530-0047-03-C1	Air Force Research Laboratory
12	I	10,449	U.S. Department of Defense	SUB# USAF-3446-23-SC-0001	General Dynamics Information Technology
12	I	178,753	U.S. Department of Defense	316091	University of Maryland
12	I	117,169	U.S. Department of Defense	7100014878	Lockheed Martin Corporation
12	I	1,300	U.S. Department of Defense	CHECK #1015	Army Research Office
12	I	87,168	U.S. Department of Defense	NCAT-08-S567-0011-02-C2	Clarkson Aerospace
12	I	12,337	U.S. Department of Defense	RSC08031	University of Dayton
12	I	72,319	U.S. Department of Defense	NCAT 08-S567-0010-02-C2	Clarkson Aerospace
12	I	20,929	U.S. Department of Defense	LTR - 11-05-2008	Triangle Polymer Technologies
12	I	13,441	U.S. Department of Defense	TCN08229	Army Research Office
12	I	20,958	U.S. Department of Defense	FA8650-08-D-2806	Air Force Research Laboratory
12	I	3,604	U.S. Department of Defense	53-0821-2607 P.O.#127042	University of Southern California
12	I	13,930	U.S. Department of Defense	DTRA0016	Pennsylvania State University
12.100	D	-33	Aquatic Plant Control		
12.114	I	165,246	Collaborative Research and Development	2000457356	Johns Hopkins University
12.300	D	3,766,097	Basic and Applied Scientific Research		
12.300	I	35,572	Basic and Applied Scientific Research	B-01-6A6-G3	GA Inst of Tech
12.300	I	50,486	Basic and Applied Scientific Research	E-21-6-RU-G9	GA Inst of Tech
12.300	I	56,497	Basic and Applied Scientific Research	3030	Rutgers University
12.300	I	74,927	Basic and Applied Scientific Research	KK5151	University of Cal-Santa Barbara
12.300	I	49,560	Basic and Applied Scientific Research	KK8154	University of Cal-Santa Barbara
12.300	I	165,708	Basic and Applied Scientific Research	S0149517	University of Cal-Santa Cr
12.300	I	72,363	Basic and Applied Scientific Research	66057G/PO#77739	University of Miami
12.300	I	63,449	Basic and Applied Scientific Research	200978	University of Notre Dame
12.300	I	11,756	Basic and Applied Scientific Research	AWARD 1140165 / PO 224208	Carnegie Mellon University
12.300	I	7,608	Basic and Applied Scientific Research	422013	Texas A & M University
12.300	I	23,193	Basic and Applied Scientific Research	N00014-07-1-1010	University of Mississippi
12.351	D	1,170,113	Basic Scientific Research-Combating Weapons of Mass Destruction		
12.420	D	4,345,888	Military Medical Research and Development		
12.420	I	15,272	Military Medical Research and Development	19823 056337	Children's Hosp/Pitt
12.420	I	4,304	Military Medical Research and Development	313-2074	Duke University
12.420	I	99,702	Military Medical Research and Development	12-12990-01-01-	H Lee Moffitt Cancer
12.420	I	2,515	Military Medical Research and Development	0258-2931-4609	Mt Sinai School of Med
12.431	D	6,331,252	Basic Scientific Research		
12.431	I	3,698	Basic Scientific Research	04-SC-ARO-1076	Duke University

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12.431	I	832	Basic Scientific Research	09-SC-NSF-1043	Duke University
12.431	I	-3,026	Basic Scientific Research	N/A	L.C. Pegasus Corp.
12.431	I	21,512	Basic Scientific Research	353-1638 S01	Syracuse University
12.431	I	108,714	Basic Scientific Research	C00006389-1	University of Missouri-Col
12.431	I	31,550	Basic Scientific Research	GG10829-126150	University of Virginia
12.431	I	314,969	Basic Scientific Research	37124-1	University of Chicago
12.431	I	119,293	Basic Scientific Research	Z859301	University of Maryland
12.630	D	332,508	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	13,327	Basic, Applied, and Advanced Research in Science and Engineering	06-SC-AFOSR-1018	Duke University
12.800	D	3,029,384	Air Force Defense Research Sciences Program		
12.800	I	30,174	Air Force Defense Research Sciences Program	5710002534	MA Inst of Tech
12.800	I	100,955	Air Force Defense Research Sciences Program	UF-EIES-0602037-NC	University of Florida
12.800	I	85,033	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.901	D	381,349	Mathematical Sciences Grants Program		
12.910	D	243,599	Research and Technology Development		
12.910	I	6,937	Research and Technology Development	SC38478-08-02/3031	California State University
12.910	I	49,989	Research and Technology Development	N/A	Oceanit Laboratories
12.910	I	50,183	Research and Technology Development	4104-25356	Purdue University
12.910	I	89,340	Research and Technology Development	10270482	University of Cal-San Diego
12.910	I	35,965	Research and Technology Development	UF07127 / 00068318	University of Florida
12.910	I	66,468	Research and Technology Development	1110	Princeton University
12.910	I	-6,684	Research and Technology Development	130379	University of Washington-Seattle
12.910	I	466,885	Research and Technology Development	554466	University of Washington-Seattle
		<u>36,763,922</u>	Total — Research and Development — U. S. Department of Defense		

U. S. Department of Housing and Urban Development

14	D	1,266	U.S. Department of Housing and Urban Development		
14.227	I	5,771	Community Development Block Grants/Technical Assistance Program	CD0809 023-8207-469.34-23	City of Wilmington
14.506	D	20,686	General Research and Technology Activity		
14.516	D	11,731	Doctoral Dissertation Research Grants		
		<u>39,454</u>	Total — Research and Development — U. S. Department of Housing and Urban Development		

U. S. Department of Interior

15	D	620,119	U.S. Department of the Interior		
15	I	64,335	U.S. Department of the Interior	TCR NO: 640 FY09	East. Band of Cherokee
15	I	41,871	U.S. Department of the Interior	1	URS Corp
15.608	D	33,441	Fish and Wildlife Management Assistance		
15.608	I	23,668	Fish and Wildlife Management Assistance	T-4-1 & T-13-1 R	SC Dept of Natural Resources
15.615	D	64,872	Cooperative Endangered Species Conservation Fund		
15.616	D	84,039	Clean Vessel Act		
15.628	D	98,638	Multistate Conservation Grant Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.630	D	1,550	Coastal Program		
15.634	I	1,574	State Wildlife Grants	0077053073	SC Dept of Natural Resources
15.634	I	21,045	State Wildlife Grants	PABU 0079090876	SC Dept of Natural Resources
15.805	D	47,591	Assistance to State Water Resources Research Institutes		
15.808	D	1,325,059	U.S. Geological Survey-Research and Data Collection		
15.809	D	442,617	National Spatial Data Infrastructure Cooperative Agreements Program		
15.812	D	944,407	Cooperative Research Units Program		
15.904	D	-50,698	Historic Preservation Fund Grants-In-Aid		
15.921	D	-1,901	Rivers, Trails and Conservation Assistance		
15.929	D	14,632	Save America's Treasures		
		<u>3,776,859</u>	Total — Research and Development — U. S. Department of Interior		
<u>U. S. Department of Justice</u>					
16	D	456,429	U.S. Department of Justice		
16	I	4,026	U.S. Department of Justice	N/A	American Colle Emerg Phys
16.560	D	54,502	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560	I	110,875	National Institute of Justice Research, Evaluation, and Development Project Grants	08-SC-NIJ-1007	Duke University
		<u>625,832</u>	Total — Research and Development — U. S. Department of Justice		
<u>U. S. Department of Labor</u>					
17	D	17,987	U.S. Department of Labor		
		<u>17,987</u>	Total — Research and Development — U. S. Department of Labor		
<u>U. S. Department of State</u>					
19	I	15,319	U.S. Department of State	N/A	Inst of International Education, Inc
19	I	-23,934	U.S. Department of State	S-LMAQM-06-GR-0	SE Consort Intl Dev
19	I	-19,296	U.S. Department of State	S-NEAPI-04-CA-1	SE Consort Intl Dev
		<u>-27,911</u>	Total — Research and Development — U. S. Department of State		
<u>U. S. Department of Transportation</u>					
20	D	1,651,629	U.S. Department of Transportation		
20	I	68,592	U.S. Department of Transportation	881.101.1	Perform Tech, Inc
20	I	32,810	U.S. Department of Transportation	TDMNCSU09/ FY09 RI	Triangle J County Govt
20	I	9,337	U.S. Department of Transportation	USMMM21FV6	3M Company
20	I	119,971	U.S. Department of Transportation	RES-05-001	Alaska DOT
20	I	226,751	U.S. Department of Transportation	HR 03-78A	Nat'l Acad. of Sci.
20	I	41,761	U.S. Department of Transportation	SHRP L-02	Nat'l Acad. of Sci.
20	I	16,043	U.S. Department of Transportation	(NP)991427 MASSIVE	New Jersey Inst of
20	I	98,608	U.S. Department of Transportation	TASK ORD#10-FHWA L	Nichols Consulting E
20	I	109,899	U.S. Department of Transportation	07-NCSU-E1	University of Tennessee
20	I	1,835	U.S. Department of Transportation	07-NCSU-S3	University of Tennessee
20	I	-312	U.S. Department of Transportation	99-NCSU-E1	University of Tennessee

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
20	I	11,455	U.S. Department of Transportation	ALT INTRSC T TRMNT	Vanasse Hangen Brust
20	I	2,235	U.S. Department of Transportation	37769	Bellomo-Mcgee, Inc
20	I	-28,104	U.S. Department of Transportation	TASK BMISG05B02	Bellomo-Mcgee, Inc
20	I	2,301	U.S. Department of Transportation	SA-1911-08/SP-1	Kansas Dept Transportation
20	I	10,882	U.S. Department of Transportation	5710002033	MA Inst of Tech
20	I	-3,595	U.S. Department of Transportation	5710002072	MA Inst of Tech
20	I	2,987	U.S. Department of Transportation	5710002208	MA Inst of Tech
20	I	114,377	U.S. Department of Transportation	N/A	Motorcycle Safety Fdn
20	I	65,880	U.S. Department of Transportation	HR 20-07(267)	Nat'l Acad of Science
20	I	34,908	U.S. Department of Transportation	HR 3-62	Nat'l Acad of Science
20	I	144,277	U.S. Department of Transportation	HR17-35/DOT-650	Nat'l Acad of Science
20	I	-485	U.S. Department of Transportation	HR3-67	Nat'l Acad of Science
20	I	6,303	U.S. Department of Transportation	SHRP-S 01(D)	Nat'l Acad of Science
20	I	45,028	U.S. Department of Transportation	N/A	Nat'l Safety Council
20	I	126,319	U.S. Department of Transportation	N/A	Pacific Inst Rsrch
20	I	6,678	U.S. Department of Transportation	2155.115A	Performtech, Inc
20	I	81,658	U.S. Department of Transportation	2155.513A	Performtech, Inc
20	I	33,725	U.S. Department of Transportation	S060062	Texas A & M Rsrch Foundation
20	I	7,496	U.S. Department of Transportation	5139/DTNH2206H0	Toole Design Group
20	I	182,531	U.S. Department of Transportation	DTNH22-05-D-050	Transanalytics
20	I	52,749	U.S. Department of Transportation	07-UNCCH-E1	University of Tennessee
20	I	11,774	U.S. Department of Transportation	07-UNCCH-R-S5/D	University of Tennessee
20	I	467,079	U.S. Department of Transportation	PO#0000137253/2	University of Utah
20	I	224,282	U.S. Department of Transportation	37769	Vanasse Hangen Brust
20	I	55,197	U.S. Department of Transportation	ELS0022480	Wyle Laboratories
20.200	D	634,783	Highway Research and Development Program		
20.515	I	5,980	State Planning and Research	K5151A-A	Oregon State University
20.701	I	10,161	University Transportation Centers Program	99-NCSU-E1	University of Tennessee
20.761	I	84,836	Biobased Transportation Research	101568	University of Tennessee
20.761	I	12,758	Biobased Transportation Research	101571	University of Tennessee
20.761	I	23,858	Biobased Transportation Research	102406	University of Tennessee
		<u>4,807,237</u>	Total — Research and Development — U. S. Department of Transportation		
Library of Congress					
42	I	88,275	Library of Congress	C08-085837	CACI-ISS, Inc
42	I	43,119	Library of Congress	F011777	University of Michigan
		<u>131,394</u>	Total — Research and Development — Library of Congress		
National Aeronautics and Space Administration					
43	D	3,628,773	National Aeronautics and Space Administration		
43	I	9,138	National Aeronautics and Space Administration	GO6-7061A	Smithsonian Astrophysical
43	I	40,032	National Aeronautics and Space Administration	HST-ED-90311.01-A	Space Telescope Sci.

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43	I	8,500	National Aeronautics and Space Administration	N/A	United Negro College
43	I	64,169	National Aeronautics and Space Administration	0448-1377	Aptima, Inc
43	I	1,691	National Aeronautics and Space Administration	1276736	California Inst of
43	I	-1,951	National Aeronautics and Space Administration	1288057	California Inst of
43	I	20,453	National Aeronautics and Space Administration	1294541	California Inst of
43	I	-1,935	National Aeronautics and Space Administration	CSGF 002-034-03	California Space Gra
43	I	11,954	National Aeronautics and Space Administration	2006-1249	Kalscott Engineering
43	I	50,152	National Aeronautics and Space Administration	2005-0372-02	Nat'l Inst of Aeros
43	I	46,169	National Aeronautics and Space Administration	F320	Nat'l Inst of Aeros
43	I	19,827	National Aeronautics and Space Administration	NCSU-03-01-2628-00	Nat'l Inst of Aeros
43	I	40,360	National Aeronautics and Space Administration	NCSU-03-01-2652-NC	Nat'l Inst of Aeros
43	I	67,854	National Aeronautics and Space Administration	NCSU-03-01-3520	Nat'l Inst of Aeros
43	I	31,052	National Aeronautics and Space Administration	NCSU-03-01-4837-NC	Nat'l Inst of Aeros
43	I	12,256	National Aeronautics and Space Administration	NCSU-03-01-4838-NC	Nat'l Inst of Aeros
43	I	16,136	National Aeronautics and Space Administration	NCSU-03-01-4844-NC	Nat'l Inst of Aeros
43	I	27,186	National Aeronautics and Space Administration	NCSU-03-01-4848-NC	Nat'l Inst of Aeros
43	I	76,575	National Aeronautics and Space Administration	NCSU-03-01-4856-NC	Nat'l Inst of Aeros
43	I	35,183	National Aeronautics and Space Administration	NCSU-03-01-4861-NC	Nat'l Inst of Aeros
43	I	25,727	National Aeronautics and Space Administration	NCSU-03-01-4864-NC	Nat'l Inst of Aeros
43	I	132	National Aeronautics and Space Administration	NCSU-03-01-4867-NC	Nat'l Inst of Aeros
43	I	13,309	National Aeronautics and Space Administration	NCSU-03-01-4870-NC	Nat'l Inst of Aeros
43	I	38,451	National Aeronautics and Space Administration	T05-6000-6113-NC	Nat'l Inst of Aeros
43	I	54,630	National Aeronautics and Space Administration	T09-6200-NC / 6219	Nat'l Inst of Aeros
43	I	59,014	National Aeronautics and Space Administration	T09-6200-NC / 6224	Nat'l Inst of Aeros
43	I	47,279	National Aeronautics and Space Administration	T09-6200-NC / 6233	Nat'l Inst of Aeros
43	I	15,115	National Aeronautics and Space Administration	T09-6200-NC / 6235	Nat'l Inst of Aeros
43	I	75,762	National Aeronautics and Space Administration	R-700-500048-40122	Ohio Aerospace Inst
43	I	9,138	National Aeronautics and Space Administration	GO6-7059X	Smithsonian Astophys
43	I	11,798	National Aeronautics and Space Administration	08-SUBC-400-SV8780	Smithsonian Astrophysical
43	I	7,539	National Aeronautics and Space Administration	UCF01-0000148240	University of Central Florida
43	I	21,981	National Aeronautics and Space Administration	1996-1305-04	University of Hawaii
43	I	44,059	National Aeronautics and Space Administration	UF-EIES-0702038-NC	University of Florida
43	I	38,641	National Aeronautics and Space Administration	PO#5600400523/N	Baylor Col Med
43	I	35,326	National Aeronautics and Space Administration	PO#21179	Marine Biological La
43	I	151	National Aeronautics and Space Administration	91978/NAS13-990	Mississippi Space Ser
43	I	10,257	National Aeronautics and Space Administration	534	Princeton University
43	I	-3,626	National Aeronautics and Space Administration	ACK774	University of Idaho
43	I	6,329	National Aeronautics and Space Administration	N/A	University Space Rsrch Assoc
43	I	10,099	National Aeronautics and Space Administration	N/A	Carnegie Inst of Washington
43	I	-1,134	National Aeronautics and Space Administration	Z689201	University of Maryland
43	I	385,414	National Aeronautics and Space Administration	NCAT-03-01	National Institute of Aerospace

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43	I	1,562	National Aeronautics and Space Administration	5H07563	Boeing Company
43	I	77	National Aeronautics and Space Administration	908790	John Hopkins University
43	I	102,502	National Aeronautics and Space Administration	X07-7019-NCAT	National Institute of Aerospace
43	I	4,000	National Aeronautics and Space Administration	CHECK #014574 DATED 8/29/08	United Negro College Fund
43.001	D	328,257	Aerospace Education Services Program		
43.001	I	30,655	Aerospace Education Services Program	NCSU-03-01-2536-NC	Nat'l Inst of Aeros
43.001	I	229,888	Aerospace Education Services Program	NCSU-03-01-3520-NC	Nat'l Inst of Aeros
43.001	I	26,567	Aerospace Education Services Program	200/536969.571	Dartmouth College
43.001	I	32,260	Aerospace Education Services Program	16228099	University of Central Florida
43.001	I	69,493	Aerospace Education Services Program	SUB AWARD #Z634017	University of Maryland
43.002	I	8,454	Technology Transfer	RR185-388/4689408	University of Georgia
		5,942,680	Total — Research and Development — National Aeronautics and Space Administration		

National Endowment for the Arts and Humanities

45	I	9,609	National Foundation on the Arts and the Humanities	N/A	Assoc of Rsrch Library
45.024	D	4,525	Promotion of the Arts-Grants to Organizations and Individuals		
45.024	I	25,304	Promotion of the Arts-Grants to Organizations and Individuals	N/A	Arts Midwest
45.025	I	2,500	Promotion of the Arts-Partnership Agreements	3287-2009	Southern Arts Federation
45.149	D	43,711	Promotion of the Humanities-Division of Preservation and Access		
45.161	D	17,624	Promotion of the Humanities-Research		
45.169	D	23,394	Promotion of the Humanities-Office of Digital Humanities		
45.303	D	26,936	Conservation Project Support		
45.312	D	86,051	National Leadership Grants		
45.313	D	874,837	Laura Bush 21st Century Librarian Program		
		1,114,491	Total — Research and Development — National Endowment for the Arts and Humanities		

National Science Foundation

47	D	181,268	National Science Foundation		
47	D	3,872	ARRA - National Science Foundation		
47	I	106	National Science Foundation	N/A	Assoc for Inst Rsrch
47	I	86,106	National Science Foundation	CUREE SUBCONTRACT	Curee
47	I	2,928	National Science Foundation	C201	South Carolina Sea Grant
47	I	6,163	National Science Foundation	C301	South Carolina Sea Grant
47	I	25,529	National Science Foundation	C401	South Carolina Sea Grant
47	I	.449	National Science Foundation	705-20076	SVT Associates
47	I	3,720	National Science Foundation	S08-40265	University Corp Atmos Rsrch
47	I	4,680	National Science Foundation	N/A	University of South Carolina
47	I	3,718	National Science Foundation	2007-0911	Valencell, Inc
47	I	15,767	National Science Foundation	2007-0911 #2	Valencell, Inc
47	I	34,592	National Science Foundation	26-0299058-01/0634	Valparaiso University
47	I	547	National Science Foundation	N/A	Consort Ocean Leader

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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
47	I	165,202	National Science Foundation	N/A	Global Envir Netwo I
47	I	106,173	National Science Foundation	R38719-73900004	Rice University
47	I	34,939	National Science Foundation	2003-01685-1/A6	University of Ill Champaign
47	I	107,078	National Science Foundation	19888-S1	Vanderbilt University Medical Center
47	I	3,726	National Science Foundation	CR-19070-427756	Virginia Polytechnic Institute and State University
47	I	6,841	National Science Foundation	EEC - 9731677	Virginia Polytechnic Institute and State University
47	I	136,782	National Science Foundation	SUBCONTRACT NO. 2	Hampton University
47	I	65,812	National Science Foundation	04-308;GRANT CODE: A6735	University of Illinois
47	I	6,264	National Science Foundation	CR-19070-427756	Virginia Polytechnic Institute and State University
47	I	56,718	National Science Foundation	DMI - 0419218	Performance Polymer Solutions, Inc
47	I	4,079	National Science Foundation	AGREEMENT SIGNED 11/29/07	Consortium of Universities for Research in Earthquake Engine
47.041	D	8,970,330	Engineering Grants		
47.041	I	42,332	Engineering Grants	N/A	3F, LLC
47.041	I	29,311	Engineering Grants	2007-2125	Alditri Technologies
47.041	I	29,086	Engineering Grants	2004-0272	Barr-Mullin, Inc
47.041	I	-2,423	Engineering Grants	2007-1119	Firebird Advanced Ma
47.041	I	34,650	Engineering Grants	5710001766	MA Inst of Tech
47.041	I	9,159	Engineering Grants	#2: 2009-1548	Nanovector, Inc
47.041	I	7,709	Engineering Grants	EEC-0835992-01	NCIIA
47.041	I	-362	Engineering Grants	N/A	Orobridge, Inc
47.041	I	79,862	Engineering Grants	2006-1305	SISU Chemical, LLC
47.041	I	18,950	Engineering Grants	2008-2252	Southeast Techninvent
47.041	I	55,832	Engineering Grants	8306	University of Delaware
47.041	I	21,714	Engineering Grants	986029-871H	University of New Mexico
47.041	I	49,124	Engineering Grants	H31506	University of Southern Cal
47.041	I	29,262	Engineering Grants	2009-1212	Valencell, Inc
47.041	I	37,600	Engineering Grants	1159-7558-206-2	Clemson University
47.041	I	674	Engineering Grants	Prime# 0527387 PO#Z805179	The Research Corporation of the University of Hawaii
47.041	I	25,438	Engineering Grants	F010310	University of Michigan
47.041	I	362,430	Engineering Grants	EEC-0540834	Regents of the University of Minnesota
47.041	I	-7,560	Engineering Grants	01-061004	BlueRISC
47.041	I	22,680	Engineering Grants	UTA06-820	University of Texas at Austin
47.041	I	45,985	Engineering Grants	CR-19070-427756	Virginia Polytechnic Institute and State University
47.041	I	19,636	Engineering Grants	PO #7164584	Lockheed Martin Corporation
47.041	I	7,709	Engineering Grants	2007-06015-04	University of Illinois
47.049	D	15,301,903	Mathematical and Physical Sciences		
47.049	I	-29,940	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University
47.049	I	351,510	Mathematical and Physical Sciences	08-SC-NSF-1025	Duke University
47.049	I	23,406	Mathematical and Physical Sciences	627093	University of Washington
47.049	I	11,976	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.049	I	414,038	Mathematical and Physical Sciences	08-SC-NSF-1026	Duke University
47.049	I	6,739	Mathematical and Physical Sciences	A528605641	University of Minnesota

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47.049	I	192,605	Mathematical and Physical Sciences	431140	University of Washington-Seattle
47.049	I	-37	Mathematical and Physical Sciences	919690	University of Washington-Seattle
47.049	I	36,792	Mathematical and Physical Sciences	647F275	University Wisconsin-Madison
47.049	I	14,041	Mathematical and Physical Sciences	520739	College of Charleston
47.049	I	14,032	Mathematical and Physical Sciences	RR551-209/6330977	University of Georgia
47.050	D	3,202,908	Geosciences		
47.050	I	24,454	Geosciences	202601552-02	Florida International
47.050	I	8,726	Geosciences	420-40--53A	Iowa State University
47.050	I	14,030	Geosciences	S09-74768	University Corp Atmos Rsrch
47.050	I	446	Geosciences	UF-EIES-0810013	University of Florida
47.050	I	10,801	Geosciences	RR100-508/35065	University of Georgia
47.050	I	68,629	Geosciences	2003-01685-02/A	University of Ill Champaign
47.050	I	13,769	Geosciences	A100617	Woods Hole Oceanographic Inst
47.050	I	2,153	Geosciences	10228241	University of California at San Diego
47.050	I	6,478	Geosciences	09201902	Princeton University
47.050	I	18,024	Geosciences	OCE-0603790-21131	University of California, Merced
47.050	I	7,581	Geosciences	P127756	University of Miami
47.050	I	-1,046	Geosciences	SUB# 16-2002	American Museum of Natural History
47.050	I	-27	Geosciences	03SC-NSF1042	Duke University
47.050	I	12,367	Geosciences	CA 08-20/07-5-23817-3732	University of Maryland Ctr for Envir Sci
47.070	D	8,030,063	Computer and Information Science and Engineering		
47.070	I	4,882	Computer and Information Science and Engineering	UF-EIES-0305006NCS	University of Florida
47.070	I	20,080	Computer and Information Science and Engineering	477986	Virginia Polytechnic Institute and State University
47.070	I	41,129	Computer and Information Science and Engineering	SA5874-10808PG	University of Calif-Berkeley
47.070	I	218	Computer and Information Science and Engineering	PO# 10267787	University of California
47.070	I	183,745	Computer and Information Science and Engineering	30085-J	University of Chicago
47.070	I	-2,787	Computer and Information Science and Engineering	A6118/2005-0619	University of Ill Champaign
47.070	I	461	Computer and Information Science and Engineering	1153-7558-206-2006-152	Clemson University
47.070	I	18,885	Computer and Information Science and Engineering	2975-07-0580NCAT	Star Alliance
47.074	D	12,120,132	Biological Sciences		
47.074	I	44,117	Biological Sciences	51200-8396	Cornell University
47.074	I	108,597	Biological Sciences	05-SC-NSF-1041	Duke University
47.074	I	15,018	Biological Sciences	5710001924	MA Inst of Tech
47.074	I	34,351	Biological Sciences	F6059-04	New York University
47.074	I	54,218	Biological Sciences	4101-25830 / 08224	Purdue University
47.074	I	19,243	Biological Sciences	4101-25846	Purdue University
47.074	I	97,802	Biological Sciences	II-RR 014195-NCST	University of Cal.-Davis
47.074	I	27,496	Biological Sciences	07-003243-01	University of Cal.-Davis
47.074	I	5,175	Biological Sciences	II-RR 014195-NCST	University of Cal.-Davis
47.074	I	73,191	Biological Sciences	S-000208	University of Cal-Riverside
47.074	I	29,834	Biological Sciences	FRS #524639 PSA #6	University of Connecticut
47.074	I	-451	Biological Sciences	T4146359201	University of Minnesota

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47.074	I	98,707	Biological Sciences	646G203	University of Wisconsin
47.074	I	4,274	Biological Sciences	19071-477392	Virginia Polytechnic Institute and State University
47.074	I	28,502	Biological Sciences	2919/200200632	Cary Inst Ecosystem
47.074	I	36,623	Biological Sciences	350	Dartmouth College
47.074	I	5,993	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	204,833	Biological Sciences	06-SC-NSF-1070	Duke University
47.074	I	112,129	Biological Sciences	07-SC-NSF-1051	Duke University
47.074	I	43,183	Biological Sciences	09-NSF-1037	Duke University
47.074	I	2,104	Biological Sciences	02-0285	University Louisiana at Laf
47.074	I	1,407	Biological Sciences	RR272-210/46896	University of Georgia
47.074	I	27	Biological Sciences	FY2003-028	University of Kansas
47.074	I	268,192	Biological Sciences	USD-07-07	University of South Dakota
47.074	I	192,870	Biological Sciences	X105335	University of Wisconsin-Madison
47.074	I	116,685	Biological Sciences	G001594-001	Washington State University
47.074	I	10,606	Biological Sciences	02-0285	University of Louisiana Lafayette
47.074	I	4,242	Biological Sciences	Y483309	University of Arizona
47.074	I	108,003	Biological Sciences	50105-3	Field Museum
47.074	I	550	Biological Sciences	532700	Northeastern University
47.074	I	39,578	Biological Sciences	PSA 6458: DEB-0830024	University of Connecticut
47.074	I	-166	Biological Sciences	10167-112939	University of Virginia
47.074	I	42,333	Biological Sciences	GA10618-127098	University of Virginia
47.075	D	3,302,271	Social, Behavioral, and Economic Sciences		
47.075	I	21,285	Social, Behavioral, and Economic Sciences	05-599	Arizona State University
47.075	I	64,832	Social, Behavioral, and Economic Sciences	07-823	Arizona State University
47.075	I	90,446	Social, Behavioral, and Economic Sciences	N/A	American Bar Foundation
47.075	I	43,125	Social, Behavioral, and Economic Sciences	2958/200200735	Cary Inst Ecosystem
47.075	I	17,411	Social, Behavioral, and Economic Sciences	07-SC-NSF-1045	Duke University
47.075	I	4,814	Social, Behavioral, and Economic Sciences	PO 10295474	University of California
47.075	I	22,765	Social, Behavioral, and Economic Sciences	RR335-044/38421	University of Georgia
47.075	I	1,191	Social, Behavioral, and Economic Sciences	2005-01042-01	University of Ill Champaign
47.075	I	2,316	Social, Behavioral, and Economic Sciences	2007-01334-01/A	University of Ill Champaign
47.076	D	8,967,327	Education and Human Resources		
47.076	I	40,163	Education and Human Resources	N/A	AAAS
47.076	I	2,197	Education and Human Resources	2005-1507-02	AAAS
47.076	I	3,035	Education and Human Resources	2005-1507-03	AAAS
47.076	I	-49	Education and Human Resources	2003-0919	Bay Area Discovery M
47.076	I	872	Education and Human Resources	05-SC-NSF-1059	Duke University
47.076	I	63,604	Education and Human Resources	08-SC-NSF-1031	Duke University
47.076	I	15,115	Education and Human Resources	21792-01442-S02	Syracuse University
47.076	I	134,620	Education and Human Resources	21827-561402-01075	Syracuse University
47.076	I	19,100	Education and Human Resources	UF08120	University of Florida

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47.076	I	5,566	Education and Human Resources	RR246-026/46884	University of Georgia
47.076	I	5,625	Education and Human Resources	0501965	Maricopa Community College
47.076	I	91,152	Education and Human Resources	ERD63	Florida Atlantic University
47.076	I	2,600	Education and Human Resources	PO810722	Florida Atlantic University
47.076	I	13,584	Education and Human Resources	UF08119	University of Florida
47.078	D	398,237	Polar Programs		
47.079	D	138,647	International Science and Engineering (OISE)		
47.079	I	58,053	International Science and Engineering (OISE)	B10537	Rensselaer Polytech
47.079	I	27,055	International Science and Engineering (OISE)	C00014827-1	University of Missouri-Col
47.079	I	17,830	International Science and Engineering (OISE)	3000835643	University of Michigan
47.080	D	1,849,865	Office of Cyberinfrastructure		
47.080	I	51,753	Office of Cyberinfrastructure	48-124-31/PO 34	Indiana University
47.080	I	51,659	Office of Cyberinfrastructure	2007-01077-04	University of Ill Champaign
		<u>68,451,787</u>	Total — Research and Development — National Science Foundation for the Arts and Humanities		

U. S. Department of Veterans Affairs

64	D	16,717	U.S. Department of Veterans Affairs
		<u>16,717</u>	Total — Research and Development — U.S. Department of Veterans Affairs

U. S. Environmental Protection Agency

66	D	2,531,267	Environmental Protection Agency		
66	I	8,530	Environmental Protection Agency	0214.00.049/1	Eastern Research Gro
66	I	5,086	Environmental Protection Agency	8091	Great Lakes Environm
66	I	39,295	Environmental Protection Agency	4-321-0210288 / MO	RTI International
66	I	7,800	Environmental Protection Agency	SUB1190163SH	Alion Science Techno
66	I	70,173	Environmental Protection Agency	106016-UNC-01	Constella Clinical
66	I	34,978	Environmental Protection Agency	106029-UNC-02	Constella Clinical
66	I	-31,754	Environmental Protection Agency	39816	Health Effects Inst
66	I	5,221	Environmental Protection Agency	23BL00031	ICF Consulting
66	I	-19,064	Environmental Protection Agency	PO#200706639	Mactec Federal Prog
66	I	1,129	Environmental Protection Agency	N/A	Miox Corporation
66.001	D	2,006,092	Air Pollution Control Program Support		
66.032	D	165,777	State Indoor Radon Grants		
66.419	D	8,795,127	Water Pollution Control State, Interstate, and Tribal Program Support		
66.436	D	102,205	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements-Section 104(b)(3) of the Clean Water Act		
66.439	D	196,372	Targeted Watersheds Grants		
66.460	I	4,904	Nonpoint Source Implementation Grants	BOLIN CRK WATERSHE	Town of Chapel Hill
66.460	I	20,100	Nonpoint Source Implementation Grants	2007-0665	Upper Neuse River Basin
66.461	D	106,329	Regional Wetland Program Development Grants		
66.463	I	875	Water Quality Cooperative Agreements	042G106066-A	Boise State University
66.480	D	19,875	Assessment and Watershed Protection Program Grants		

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66.500	D	-321,763	Environmental Protection-Consolidated Research		
66.509	D	3,052,799	Science To Achieve Results (STAR) Research Program		
66.509	I	6,742	Science To Achieve Results (STAR) Research Program	4915 - 523792	University of Connecticut
66.509	I	14,354	Science To Achieve Results (STAR) Research Program	54090-A	Western Washington University
66.510	D	19,334	Development		
66.511	D	3,144,895	Office of Research and Development Consolidated Research/Training/Fellowships		
66.511	I	9,847	Office of Research and Development Consolidated Research/Training/Fellowships	2-340-0210384	RTI International
66.511	I	-40	Office of Research and Development Consolidated Research/Training/Fellowships	06-HHE-5PP	Water Environ Rsrch
66.514	D	65,764	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	5,945	P3 Award: National Student Design Competition for Sustainability		
66.606	D	225,393	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	164,880	Surveys, Studies, Investigations and Special Purpose Grants	4019	AWWA Research Fdn
66.606	I	40,475	Surveys, Studies, Investigations and Special Purpose Grants	TCE 427011	Texas A & M University
66.606	I	983	Surveys, Studies, Investigations and Special Purpose Grants	03-CTS-16T	WERF
66.606	I	-4,571	Surveys, Studies, Investigations and Special Purpose Grants	20-23016-UNC070	Houston Adv Rsrch Ctr
66.611	D	82,092	Environmental Policy and Innovation Grants		
66.708	D	232,370	Pollution Prevention Grants Program		
66.809	D	280,238	Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.818	I	6,341	Brownfields Assessment and Cleanup Cooperative Agreements	2009-0319	City of Raleigh
		<u>21,096,395</u>	Total — Research and Development — U.S. Environmental Protection Agency		

Nuclear Regulatory Commission

77.006	D	71,313	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program
		<u>71,313</u>	Total — Research and Development — Nuclear Regulatory Commission

U. S. Department of Energy

81	D	4,898,285	U.S. Department of Energy		
81	I	49,349	U.S. Department of Energy	4300055471	B&W Y-12, LLC
81	I	7,194	U.S. Department of Energy	00042959 #00001	Battelle Energy Alli
81	I	13,112	U.S. Department of Energy	00042959 #00001 #5	Battelle Energy Alli
81	I	72,228	U.S. Department of Energy	00042959 #00001 #8	Battelle Energy Alli
81	I	23,319	U.S. Department of Energy	00042959 #00013	Battelle Energy Alli
81	I	11,520	U.S. Department of Energy	00042959 #00014	Battelle Energy Alli
81	I	23,356	U.S. Department of Energy	00042959 #11	Battelle Energy Alli
81	I	3,863	U.S. Department of Energy	00042959 #12	Battelle Energy Alli
81	I	2,970	U.S. Department of Energy	00042959 #15	Battelle Energy Alli
81	I	-1,236	U.S. Department of Energy	00042959 #6 AMEND	Battelle Energy Alli
81	I	-196	U.S. Department of Energy	00042959 #8	Battelle Energy Alli
81	I	7,752	U.S. Department of Energy	00042959 #9	Battelle Energy Alli
81	I	16,095	U.S. Department of Energy	00042959 RELEASE 1	Battelle Energy Alli
81	I	40,331	U.S. Department of Energy	68393-01	Battelle Energy Alli

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81	I	52,824	U.S. Department of Energy	2006-1763	Calabazas Creek Rese
81	I	43,551	U.S. Department of Energy	2006-2115	Cleantech Partners,
81	I	129,571	U.S. Department of Energy	2007-1722	Enernex Corporation
81	I	23,065	U.S. Department of Energy	2009-0568	Innovative Energy So
81	I	43,609	U.S. Department of Energy	N/A	Krell Institute
81	I	11,568	U.S. Department of Energy	6871849	L. Berkeley Nat'l Lab
81	I	687	U.S. Department of Energy	6879279	L. Berkeley Nat'l Lab
81	I	17,743	U.S. Department of Energy	B573133	Lawrence Livermore N
81	I	71,365	U.S. Department of Energy	65573-001-08	Los Alamos Nat'l Lab
81	I	54,359	U.S. Department of Energy	55547-0001-07	Los Alamos Nat'l Lab
81	I	112,298	U.S. Department of Energy	62250-001-08	Los Alamos Nat'l Lab
81	I	31,876	U.S. Department of Energy	62922-001-08	Los Alamos Nat'l Lab
81	I	48,110	U.S. Department of Energy	63039-001-08	Los Alamos Nat'l Lab
81	I	23,818	U.S. Department of Energy	66703-001-08	Los Alamos Nat'l Lab
81	I	-432	U.S. Department of Energy	7665-001-05	Los Alamos Nat'l Lab
81	I	80,435	U.S. Department of Energy	00019408-1	Missouri University of Sci
81	I	809	U.S. Department of Energy	N/A	NREL
81	I	3,304	U.S. Department of Energy	1-340-0211955	RTI International
81	I	234,017	U.S. Department of Energy	726318	Sandia National Lab
81	I	113,203	U.S. Department of Energy	OR10986-001.01	University of Tennessee
81	I	35,754	U.S. Department of Energy	400006079	UT-Battelle, LLC
81	I	61,596	U.S. Department of Energy	4000028105	UT-Battelle, LLC
81	I	41,298	U.S. Department of Energy	4000029406	UT-Battelle, LLC
81	I	69,606	U.S. Department of Energy	4000040729	UT-Battelle, LLC
81	I	2,207	U.S. Department of Energy	4000048326	UT-Battelle, LLC
81	I	46,514	U.S. Department of Energy	4000056870	UT-Battelle, LLC
81	I	63,250	U.S. Department of Energy	4000058620	UT-Battelle, LLC
81	I	54,248	U.S. Department of Energy	4000059924	UT-Battelle, LLC
81	I	36,431	U.S. Department of Energy	4000061675	UT-Battelle, LLC
81	I	152,053	U.S. Department of Energy	4000063401	UT-Battelle, LLC
81	I	359,201	U.S. Department of Energy	4000063955	UT-Battelle, LLC
81	I	66,559	U.S. Department of Energy	4000065691	UT-Battelle, LLC
81	I	24,997	U.S. Department of Energy	4000069600	UT-Battelle, LLC
81	I	9,467	U.S. Department of Energy	4000070031	UT-Battelle, LLC
81	I	34,502	U.S. Department of Energy	4000074949	UT-Battelle, LLC
81	I	16,589	U.S. Department of Energy	4000075344	UT-Battelle, LLC
81	I	11,452	U.S. Department of Energy	4000077938	UT-Battelle, LLC
81	I	2,663	U.S. Department of Energy	4000080533	UT-Battelle, LLC
81	I	132,642	U.S. Department of Energy	AC634860	Washington Savannah
81	I	21,879	U.S. Department of Energy	63244	Battelle
81	I	29,017	U.S. Department of Energy	60426-001-08 F3	Los Alamos Nat'l Lab
81	I	30,079	U.S. Department of Energy	PO# 5-17171	Oak Ridge Assoc University

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81	I	-1,576	U.S. Department of Energy	4000050221	Oak Ridge Nat'l Labs
81	I	8,847	U.S. Department of Energy	B571062	University of Cal-Lawrence Liver
81	I	7,344	U.S. Department of Energy	5F-00428	UChicago Argonne, LLC
81	I	-1,548	U.S. Department of Energy	2003-02384-1/A8	University of Ill-Champaign
81	I	-912	U.S. Department of Energy	412781-G	University of Rochester
81	I	129,945	U.S. Department of Energy	4000036179	UT-Battelle/ORNL
81	I	-250	U.S. Department of Energy	545794	Sandia Nat'l Labs
81	I	828	U.S. Department of Energy	634758	Jackson State University
81	I	-402	U.S. Department of Energy	XCX-2-31214-01	National Exposure Research Laboratory
81	I	-25,632	U.S. Department of Energy	4000020229	UT Battelle
81	I	18,799	U.S. Department of Energy	ACQ-4-33623-07	National Exposure Research Laboratory
81	I	112,970	U.S. Department of Energy	07-731003-UTC-NCA&T-NC	South Carolina State University
81	I	36,815	U.S. Department of Energy	828970	Sandia National Laboratories
81.036	I	66	Inventions and Innovations	4000046282	UT-Battelle
81.049	D	3,081,590	Office of Science Financial Assistance Program		
81.049	I	39,071	Office of Science Financial Assistance Program	06-SC-DOE-1051	Duke University
81.049	I	46,497	Office of Science Financial Assistance Program	07-SC-NICCR-1057	Duke University
81.049	I	197,883	Office of Science Financial Assistance Program	08-SC-NICCR-1072	Duke University
81.049	I	-4,391	Office of Science Financial Assistance Program	5710001893	MA Inst of Tech
81.049	I	4,382	Office of Science Financial Assistance Program	19071-429224	Virginia Polytechnic Institute and State University
81.049	I	29,153	Office of Science Financial Assistance Program	TUL-536-06/07	Tulane University
81.049	I	33,107	Office of Science Financial Assistance Program	371979	University of Washington-Seattle
81.079	I	13,262	Regional Biomass Energy Programs	3TG153	South Dakota State University
81.086	D	164,801	Conservation Research and Development		
81.087	D	436,556	Renewable Energy Research and Development		
81.087	I	3,547	Renewable Energy Research and Development	GO12026-225	CPBR, Inc
81.087	I	53,052	Renewable Energy Research and Development	GO12026-267	CPBR, Inc
81.087	I	32,870	Renewable Energy Research and Development	GO12026-289	CPBR, Inc
81.089	D	153,394	Fossil Energy Research and Development		
81.089	I	2,160	Fossil Energy Research and Development	S00000070	Gas Technology Inst
81.112	D	210,520	Stewardship Science Grant Program		
81.112	I	27,639	Stewardship Science Grant Program	414089-G/ 5-237	University of Rochester
81.114	D	471,445	University Reactor Infrastructure and Education Support		
81.117	D	766,865	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	I	-3,077	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	2007-0339	TGI-USA
81.117	I	849	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	2007-0550	TGI-USA
81.117	I	9,461	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	4000032096	UT-Battelle
81.119	I	166,776	State Energy Program Special Projects	SCOPING COASTAL \$1	Coastal Carolina University

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81.121	D	284,899	Nuclear Energy Research, Development and Demonstration		
81.121	I	47,132	Nuclear Energy Research, Development and Demonstration	ICK488-SB001; P001	University of Idaho
81.121	I	199,972	Nuclear Energy Research, Development and Demonstration	C00017079-2	University of Missouri-Col
81.121	I	185,345	Nuclear Energy Research, Development and Demonstration	OR10531-001.01	University of Tennessee
81.121	I	72,408	Nuclear Energy Research, Development and Demonstration	108880-G0022987	Washington State University
81.122	I	-4,910	Electricity Delivery and Energy Reliability, Research, Development and Analysis	704114	Silicon Power Corp
		14,573,278	Total — Research and Development — U.S. Department of Energy		
U. S. Department of Education					
84	D	912,866	U.S. Department of Education		
84	I	212,392	U.S. Department of Education	2008-2333	Watauga County School
84	I	17,619	U.S. Department of Education	N/A	Comm Campus Partners
84	I	1,532	U.S. Department of Education	N/A	Comm Campus Partners
84	I	-2,784	U.S. Department of Education	RX 4285-842-UNC	Georgetown University
84	I	12,941	U.S. Department of Education	N/A	Wake Co Pub Sch System
84.015	D	1,117,024	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	-166	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	05-SC-DOE-1025	Duke University
84.015	I	105,722	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	84,808	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	3,262	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	-6,926	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	13,718	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	12,684	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
84.015	I	107,270	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-DED-1080	Duke University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.015	I	148,690	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-1084	Duke University
84.015	I	234,042	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-1092	Duke University
84.019	D	52,535	Overseas Programs-Faculty Research Abroad		
84.022	D	141,903	Overseas Programs-Doctoral Dissertation Research Abroad		
84.116	D	362,541	Fund for the Improvement of Postsecondary Education		
84.116	I	18,121	Fund for the Improvement of Postsecondary Education	520681-UNCW	College of Charleston
84.133	D	461,376	National Institute on Disability and Rehabilitation Research		
84.133	I	.92	National Institute on Disability and Rehabilitation Research	2007-0928	RAF Models, Inc
84.153	I	11,696	Business and International Education Projects	520764-UNCW	College of Charleston
84.170	D	115,227	Javits Fellowships		
84.181	I	1,922	Special Education-Grants for Infants and Families	3208-33	Nevada St Hlth Div
84.184	D	69,042	Safe and Drug-Free Schools and Communities-National Programs		
84.200	D	344,223	Graduate Assistance in Areas of National Need		
84.206	D	232,450	Javits Gifted and Talented Students Education Grant Program		
84.220	D	355,871	Centers for International Business Education		
84.295	I	77,064	Ready-To-Learn Television	N/A	Michael Cohen Group
84.303	D	2,606	Technology Innovation Challenge Grants		
84.305	D	4,781,849	Education Research, Development and Dissemination		
84.305	I	144,226	Education Research, Development and Dissemination	GM10087-126361	University of Virginia
84.324	D	1,246,213	Research in Special Education		
84.324	I	-5,719	Research in Special Education	PO#10209-0139	Indiana University
84.324	I	201,862	Research in Special Education	51-000476	SRI International
84.324	I	84,641	Research in Special Education	51-000949	SRI International
84.324	I	73,786	Research in Special Education	5468	University of Connecticut
84.325	D	2,431,268	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	3,355,791	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326	I	163,294	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-001050	SRI International
84.326	I	67,299	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	UKRF 3046824700	University of Kentucky
84.326	I	53,112	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282101D	University of Oregon
84.326	I	13,995	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	5830-1251-00-E	University of South Florida
84.327	D	97,724	Special Education-Technology and Media Services for Individuals with Disabilities		
84.349	I	317,428	Early Childhood Educator Professional Development	N/A	Zero to Three
84.350	D	21,313	Transition to Teaching		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.359	I	169,096	Early Reading First	N/A	Richmond Co School
84.373	D	142,426	Special Education-Technical Assistance on State Data Collection		
84.381	D	39,692	Baccalaureate Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages and Master's Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages		
		18,620,475	Total — Research and Development — U.S. Department of Education		
<u>National Archives and Records Administration</u>					
89.003	D	53,141	National Historical Publications and Records Grants		
89.003	I	2,352	National Historical Publications and Records Grants	3001166513	University of Michigan
		55,493	Total — Research and Development — National Archives and Records Administration		
<u>United States Institute of Peace</u>					
91.002	D	14,965	Solicited Grant Program		
		14,965	Total — Research and Development — United States Institute of Peace		
<u>U. S. Department of Health and Human Services</u>					
93	D	20,547,391	U.S. Department of Health and Human Services		
93	D	16,602	ARRA - U.S. Department of Health and Human Services		
93	I	3,446	U.S. Department of Health and Human Services	N/A	University of Maryland
93	I	13,598	U.S. Department of Health and Human Services	N/A	APTIV, Inc
93	I	60,897	U.S. Department of Health and Human Services	#547662 (YR 1 ONLY)	Tulane University
93	I	9,698	U.S. Department of Health and Human Services	#547663	Tulane University
93	I	9,998	U.S. Department of Health and Human Services	546063	Tulane University
93	I	8,661	U.S. Department of Health and Human Services	6119-1041-0-B	University of South Florida
93	I	8,705	U.S. Department of Health and Human Services	GC11572.128520	University of Virginia
93	I	66,989	U.S. Department of Health and Human Services	GC11729.131118	University of Virginia
93	I	43,973	U.S. Department of Health and Human Services	HHSA29020060001	ABT Assoc, Inc
93	I	176,917	U.S. Department of Health and Human Services	N/A	Academy Health
93	I	49,011	U.S. Department of Health and Human Services	4216	Amer Coll Radiol. Imag
93	I	4	U.S. Department of Health and Human Services	N/A	Amer Med Stud Assoc Fdn
93	I	36,934	U.S. Department of Health and Human Services	4216	Amer Coll Radiology
93	I	46,445	U.S. Department of Health and Human Services	6666	Amer Coll Radiology
93	I	18,349	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	18,656	U.S. Department of Health and Human Services	CA80098-S1	Amer Coll Radiology
93	I	-1,053	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	-1,884	U.S. Department of Health and Human Services	N/A	Assoc State & Territ Pu
93	I	50,066	U.S. Department of Health and Human Services	S3698	Assoc Sch Pub Health
93	I	43,958	U.S. Department of Health and Human Services	S3861-27/27	Assoc Sch Pub Health
93	I	37,545	U.S. Department of Health and Human Services	1P01HL087203-01	Beth Israel Deacon M
93	I	20,747	U.S. Department of Health and Human Services	94289DBS47/B289	Booz Allen & Hamilton
93	I	48,431	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	36,114	U.S. Department of Health and Human Services	N/A	Calgb/Univ Chicago
93	I	67,836	U.S. Department of Health and Human Services	N/A	Case Western Reserve
93	I	-6,364	U.S. Department of Health and Human Services	RES421126	Case Western Reserve
93	I	27,466	U.S. Department of Health and Human Services	RES421126	Case Western Reserve
93	I	40,956	U.S. Department of Health and Human Services	N/A	Ch Trn/Outreach Proj
93	I	65,071	U.S. Department of Health and Human Services	N/A	Chronic Disease Dire
93	I	-1,815	U.S. Department of Health and Human Services	N/A	CODA, Inc
93	I	4,306	U.S. Department of Health and Human Services	N/A	Columbia University
93	I	-1,291	U.S. Department of Health and Human Services	680430119	Consortium for Chldr
93	I	-6,763	U.S. Department of Health and Human Services	N/A	Courtesy Assoc, Inc
93	I	59,848	U.S. Department of Health and Human Services	280-02-0601	CRP, Inc
93	I	6,705	U.S. Department of Health and Human Services	283-07-5202	CRP, Inc
93	I	-5,590	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93	I	26,583	U.S. Department of Health and Human Services	N/A	Dir Hlth Prom & Educ
93	I	145,360	U.S. Department of Health and Human Services	N/A	Dir Hlth Prom & Educ
93	I	1,425	U.S. Department of Health and Human Services	117161	Duke University
93	I	37,323	U.S. Department of Health and Human Services	125466	Duke University Med Ctr
93	I	-4,304	U.S. Department of Health and Human Services	3835282	Duke University Med Ctr
93	I	115,746	U.S. Department of Health and Human Services	N/A	Duke University Med Ctr
93	I	64,035	U.S. Department of Health and Human Services	3036656/131860	Duke University Med Ctr
93	I	1,722	U.S. Department of Health and Human Services	HL07069	Duke University Med Ctr
93	I	10,499	U.S. Department of Health and Human Services	125466	Duke University
93	I	30,464	U.S. Department of Health and Human Services	129578	Duke University
93	I	21,485	U.S. Department of Health and Human Services	303-7870	Duke University
93	I	6,687	U.S. Department of Health and Human Services	N/A	Duke University
93	I	16,012	U.S. Department of Health and Human Services	N/A	Emmes Corporation
93	I	7,208	U.S. Department of Health and Human Services	N/A	Emmes Corporation
93	I	263,457	U.S. Department of Health and Human Services	PO 1568 P HB330	Emmes Corporation
93	I	12,702	U.S. Department of Health and Human Services	N/A	Encelle, Inc
93	I	102,025	U.S. Department of Health and Human Services	N/A	Ercole Biotech, Inc
93	I	18,978	U.S. Department of Health and Human Services	213	Family Health Int'l
93	I	34,123	U.S. Department of Health and Human Services	861	Family Health Int'l
93	I	9,089	U.S. Department of Health and Human Services	876/0080.0032	Family Health Int'l
93	I	15,388	U.S. Department of Health and Human Services	644233	Fred Hutchinsn Can
93	I	163,199	U.S. Department of Health and Human Services	N/A	Global Vaccines, Inc
93	I	-19,731	U.S. Department of Health and Human Services	10-14025-02-06/	H Lee Moffitt Cancer
93	I	321,181	U.S. Department of Health and Human Services	10-14025-04-06/	H Lee Moffitt Cancer
93	I	-903	U.S. Department of Health and Human Services	2005-013	H Lee Moffitt Cancer
93	I	4,878	U.S. Department of Health and Human Services	HHSN26120062200	H Lee Moffitt Cancer
93	I	2,164	U.S. Department of Health and Human Services	N/A	Hamner Inst Hlth Sci
93	I	136,465	U.S. Department of Health and Human Services	N/A	Hebrew Rehab Ctr

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	10,524	U.S. Department of Health and Human Services	N/A	Ho-Chunk Nation
93	I	13,548	U.S. Department of Health and Human Services	N/A	Indiana University
93	I	17,915	U.S. Department of Health and Human Services	PO#199931	Indiana University
93	I	-16,239	U.S. Department of Health and Human Services	N/A	Inotek Corporation
93	I	119,970	U.S. Department of Health and Human Services	PO#P0007321/N01	Jackson State University
93	I	1,566	U.S. Department of Health and Human Services	N/A	Jaeb Ctr for Hlth Rsrch
93	I	30,711	U.S. Department of Health and Human Services	N/A	Jaeb Ctr for Hlth Rsrch
93	I	11	U.S. Department of Health and Human Services	N/A	Johns Hopkins University
93	I	1,809	U.S. Department of Health and Human Services	8412-77804-X	Johns Hopkins University
93	I	33,895	U.S. Department of Health and Human Services	8502-90010-6	Johns Hopkins University
93	I	60,780	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins University
93	I	76	U.S. Department of Health and Human Services	PO#8011-39050-0	Johns Hopkins University
93	I	-11,008	U.S. Department of Health and Human Services	U01-AI46749	Johns Hopkins University
93	I	12,144	U.S. Department of Health and Human Services	N/A	Joslin Diabetes Ctr
93	I	112,108	U.S. Department of Health and Human Services	N/A	Kitware, Inc
93	I	4,005	U.S. Department of Health and Human Services	N/A	Maryland Med Rsrch Inst
93	I	18,263	U.S. Department of Health and Human Services	N/A	Mass Gen Hosp
93	I	1,759	U.S. Department of Health and Human Services	N/A	Mayo Clinic Rochester
93	I	-20,112	U.S. Department of Health and Human Services	2010-115	Mcking Consult Corp
93	I	5,390	U.S. Department of Health and Human Services	N/A	Mclean University
93	I	115,161	U.S. Department of Health and Human Services	N/A	Mclean University
93	I	3,247	U.S. Department of Health and Human Services	N/A	ME College of WI
93	I	453,026	U.S. Department of Health and Human Services	N/A	ME College of WI
93	I	7,225	U.S. Department of Health and Human Services	94253601	Medical College Ohio
93	I	6,398	U.S. Department of Health and Human Services	N/A	Metrolina AIDS Project
93	I	36,836	U.S. Department of Health and Human Services	N/A	Metrolina AIDS Project
93	I	-2,178	U.S. Department of Health and Human Services	HHSN26120042201	MI-Corporation
93	I	43,049	U.S. Department of Health and Human Services	N/A	Morehouse School Med
93	I	1,688	U.S. Department of Health and Human Services	N/A	Mt Sinai Sch of Med
93	I	279,333	U.S. Department of Health and Human Services	N/A	Napa County Office Eddo
93	I	24,553	U.S. Department of Health and Human Services	40-4113/UNC	Nat'l Bureau Econ Rsrch
93	I	22,019	U.S. Department of Health and Human Services	17654	Nat'l Childhood Cancer Fdn
93	I	11,756	U.S. Department of Health and Human Services	17855	Nat'l Childhood Cancer Fdn
93	I	73,411	U.S. Department of Health and Human Services	98543-1067	Nat'l Childhood Cancer Fdn
93	I	7,680	U.S. Department of Health and Human Services	N/A	NERI
93	I	-1,073	U.S. Department of Health and Human Services	N/A	New Hanover Reg Med
93	I	64	U.S. Department of Health and Human Services	N/A	New York University
93	I	441	U.S. Department of Health and Human Services	N/A	Northwestern University
93	I	54,106	U.S. Department of Health and Human Services	1-R43-AI074089	Novan, Inc
93	I	45,530	U.S. Department of Health and Human Services	TFED29-117	NSABP Foundation
93	I	5,533	U.S. Department of Health and Human Services	N/A	Oak Ridge Inst Scien

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93	I	18,455	U.S. Department of Health and Human Services	3409010335	Oklahoma St Dept Hlth
93	I	50,106	U.S. Department of Health and Human Services	N/A	Oregon Hlth Sciences
93	I	134,025	U.S. Department of Health and Human Services	N/A	Organix, Inc
93	I	6,701	U.S. Department of Health and Human Services	0081.01.01	Pacific Inst Rsrch
93	I	321,561	U.S. Department of Health and Human Services	1075195-4-48396	Research Fdn of SUNY
93	I	172	U.S. Department of Health and Human Services	N/A	RTI International
93	I	24,709	U.S. Department of Health and Human Services	N/A	RTI International
93	I	-43,347	U.S. Department of Health and Human Services	1-312-0208290	RTI International
93	I	637	U.S. Department of Health and Human Services	1-312-0208452/2	RTI International
93	I	40,756	U.S. Department of Health and Human Services	1-312-0209322/G	RTI International
93	I	83,190	U.S. Department of Health and Human Services	1-312-0209783	RTI International
93	I	-1,291	U.S. Department of Health and Human Services	1-312-0209783	RTI International
93	I	16,316	U.S. Department of Health and Human Services	1-312-0210088	RTI International
93	I	130,451	U.S. Department of Health and Human Services	1-312-0210837	RTI International
93	I	91,844	U.S. Department of Health and Human Services	2-312-0210358	RTI International
93	I	4,210	U.S. Department of Health and Human Services	2-312-0211573	RTI International
93	I	44,727	U.S. Department of Health and Human Services	3-312-0209686	RTI International
93	I	5,188	U.S. Department of Health and Human Services	4-312-0207897	RTI International
93	I	45,774	U.S. Department of Health and Human Services	N/A	RTI International
93	I	10,185	U.S. Department of Health and Human Services	29XS082	SAIC-Frederick, Inc
93	I	8,727	U.S. Department of Health and Human Services	N/A	Sancarlos Apache Tri
93	I	4,148	U.S. Department of Health and Human Services	N/A	Science Lrng Rsrch, Inc
93	I	-6,422	U.S. Department of Health and Human Services	5-20797	Scripps Rsrch Inst
93	I	3,874	U.S. Department of Health and Human Services	5-20882	Scripps Rsrch Inst
93	I	64,806	U.S. Department of Health and Human Services	5-21233	Scripps Rsrch Inst
93	I	16,745	U.S. Department of Health and Human Services	5-21528	Scripps Rsrch Inst
93	I	-3,751	U.S. Department of Health and Human Services	5-22123	Scripps Rsrch Inst
93	I	54,346	U.S. Department of Health and Human Services	5-22694	Scripps Rsrch Inst
93	I	1,667	U.S. Department of Health and Human Services	PO#5-22602	Scripps Rsrch Inst
93	I	11,079	U.S. Department of Health and Human Services	N/A	Sloan-Kettering Inst
93	I	674,848	U.S. Department of Health and Human Services	BRS-ACURE-Q-06	Social & Scientific
93	I	169,880	U.S. Department of Health and Human Services	BRS-IMPCT-Q-06	Social & Scientific
93	I	470,055	U.S. Department of Health and Human Services	BRS-IMPCT-Q-06	Social & Scientific
93	I	69,770	U.S. Department of Health and Human Services	120039020	St Jude Chldrn Rsrch
93	I	119,776	U.S. Department of Health and Human Services	N/A	St Louis University
93	I	86,094	U.S. Department of Health and Human Services	N/A	Symtread, Inc
93	I	22,279	U.S. Department of Health and Human Services	N/A	Tohono O'Adham National
93	I	6,523	U.S. Department of Health and Human Services	PO#P0303760/P02	U Med & Dentistry NJ
93	I	36,371	U.S. Department of Health and Human Services	2008-1999	University Calif-Irvine
93	I	2,433	U.S. Department of Health and Human Services	N/A	University Calif-San Franc
93	I	1,381	U.S. Department of Health and Human Services	ITN10200-00SC	University Calif-San Franc

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93	I	531	U.S. Department of Health and Human Services	N/A	University Health Network
93	I	5,831	U.S. Department of Health and Human Services	N/A	University MD-Baltimore
93	I	17,885	U.S. Department of Health and Human Services	PO SR00000171	University MD-Baltimore
93	I	2	U.S. Department of Health and Human Services	N/A	University of Alabama
93	I	123,332	U.S. Department of Health and Human Services	N/A	University of Alabama-Birm
93	I	60,035	U.S. Department of Health and Human Services	N/A	University of Alabama-Birm
93	I	8,199	U.S. Department of Health and Human Services	PO# V399454/Y43	University of Arizona
93	I	2,753	U.S. Department of Health and Human Services	N/A	University of Colorado
93	I	41,022	U.S. Department of Health and Human Services	PO Z836156	University of Hawaii
93	I	4,730	U.S. Department of Health and Human Services	N/A	University of Kentucky
93	I	788,131	U.S. Department of Health and Human Services	3048104037-09-1	University of Kentucky
93	I	80,417	U.S. Department of Health and Human Services	66242L/ PO M117	University of Miami
93	I	-2,693	U.S. Department of Health and Human Services	PO#3000585023	University of Michigan
93	I	550	U.S. Department of Health and Human Services	N/A	University of Pennsylvania
93	I	4,077	U.S. Department of Health and Human Services	104407	University of Pittsburgh
93	I	6,674	U.S. Department of Health and Human Services	106908	University of Pittsburgh
93	I	65,354	U.S. Department of Health and Human Services	N/A	University of Pittsburgh
93	I	11,354	U.S. Department of Health and Human Services	N/A	University of Virginia
93	I	-10,136	U.S. Department of Health and Human Services	GC11287.123469	University of Virginia
93	I	27,391	U.S. Department of Health and Human Services	GC11572.128516	University of Virginia
93	I	30,489	U.S. Department of Health and Human Services	GC11572.128523	University of Virginia
93	I	259,170	U.S. Department of Health and Human Services	GC11729.131119	University of Virginia
93	I	259,756	U.S. Department of Health and Human Services	GC11729.131122	University of Virginia
93	I	176,082	U.S. Department of Health and Human Services	576652	University of Washington-Seattle
93	I	3,960	U.S. Department of Health and Human Services	2276284	University of Wisconsin
93	I	144	U.S. Department of Health and Human Services	P844060	University of Wisconsin
93	I	-401	U.S. Department of Health and Human Services	07417-014-000-0	Urban Institute
93	I	118,576	U.S. Department of Health and Human Services	GMO-010108/N01MH	UT Southwest Med Ctr
93	I	-1,052	U.S. Department of Health and Human Services	GMO-010137	UT Southwest Med Ctr
93	I	6,326	U.S. Department of Health and Human Services	GMO-010171	UT Southwest Med Ctr
93	I	38,359	U.S. Department of Health and Human Services	19836-S1	Vanderbilt University Medical Center
93	I	253,981	U.S. Department of Health and Human Services	N/A	Wake Forest University Sch Med
93	I	35,631	U.S. Department of Health and Human Services	N/A	Wake Forest University Sch Med
93	I	5,574	U.S. Department of Health and Human Services	N01-WH-4-4221	Wake Forest University Sch Med
93	I	143,319	U.S. Department of Health and Human Services	0665-08428	Wash Dept Soc & Hlth
93	I	193,953	U.S. Department of Health and Human Services	2905791A/ WU-08	Washington University-St Louis
93	I	3,025	U.S. Department of Health and Human Services	N/A	White Mtn Apache Nat
93	I	47,979	U.S. Department of Health and Human Services	N/A	WITS Health Consort.
93	I	93,671	U.S. Department of Health and Human Services	N/A	WITS Health Consort.
93	I	106,916	U.S. Department of Health and Human Services	N/A	Xintek, Inc
93	I	-3,153	U.S. Department of Health and Human Services	N/A	YMCA Young Men Chris

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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	150,495	U.S. Department of Health and Human Services	OSP-02-8300-2008-0041	Southern University and A & M College
93	I	17,280	U.S. Department of Health and Human Services	SG-AT-525286	Morgan State University
93.009	D	312,458	Compassion Capital Fund		
93.051	D	14,647	Alzheimer's Disease Demonstration Grants to States		
93.061	D	1,072,832	Innovations in Applied Public Health Research		
93.061	I	28,717	Innovations in Applied Public Health Research	1-312-0209362	RTI International
93.061	I	32,942	Innovations in Applied Public Health Research	PO# 29525P	Washington University-St Louis
93.063	D	16,323	Centers for Genomics and Public Health		
93.067	D	634,097	Global AIDS		
93.086	D	627,880	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.100	I	21,361	Health Disparities in Minority Health	524028	University of Connecticut
93.103	D	4,267	Food and Drug Administration-Research		
93.103	I	10,868	Food and Drug Administration-Research	Z-179902	University of Maryland
93.107	D	714,872	Model State-Supported Area Health Education Centers		
93.110	D	3,264,617	Maternal and Child Health Federal Consolidated Programs		
93.113	D	12,376,911	Environmental Health		
93.113	I	43,043	Environmental Health	P119381-C0.03/6634	University of Miami
93.113	I	71,022	Environmental Health	2007-1363	Valencell, Inc
93.113	I	65,129	Environmental Health	08-004843 B 00	University of Mass
93.113	I	30,815	Environmental Health	H40007	University of Southern Cal
93.114	D	189,471	Applied Toxicological Research and Testing		
93.115	D	13,099	Biometry and Risk Estimation-Health Risks from Environmental Exposures		
93.117	D	200,835	Grants for Preventive Medicine		
93.121	D	10,270,218	Oral Diseases and Disorders Research		
93.121	I	79,589	Oral Diseases and Disorders Research	R01DE018184	Beth Israel Deacon M
93.121	I	22,208	Oral Diseases and Disorders Research	06WVOLL-02-M2	Kaiser Fdn Rsrch Inst
93.121	I	55,414	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	294,295	Oral Diseases and Disorders Research	HS2356	Tufts University
93.121	I	19,740	Oral Diseases and Disorders Research	N/A	University of Alabama-Birm
93.121	I	-514	Oral Diseases and Disorders Research	5 U01 DE016747-	University of Alabama-Birm
93.121	I	48,891	Oral Diseases and Disorders Research	F011314	University of Michigan
93.121	I	97,977	Oral Diseases and Disorders Research	549852	University of Pennsylvania
93.127	D	44,422	Emergency Medical Services for Children		
93.134	I	-372	Grants to Increase Organ Donations	N/A	Carolina Donor Svcs
93.134	I	50	Grants to Increase Organ Donations	11	National Kidney Foundation
93.135	D	4,556,079	Centers for Research and Demonstration for Health Promotion and Disease Preventior		
93.135	I	-1,927	Centers for Research and Demonstration for Health Promotion and Disease Preventior	94-593-UNC	West Virginia University
93.135	I	4,350	Centers for Research and Demonstration for Health Promotion and Disease Preventior	CDC/NEHA TASK ORDER 0009-EC Nat'l Environmental Health Assoc	
93.136	D	1,423,073	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	38,247	Injury Prevention and Control Research and State and Community Based Programs	N/A	NC Coal AGA Dome Vio
93.143	D	2,539,208	NIEHS Superfund Hazardous Substances-Basic Research and Education		

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93.143	I	19,334	NIEHS Superfund Hazardous Substances-Basic Research and Education	66450A / 08-SC-NIH	University of Miami
93.155	D	919,044	Rural Health Research Centers		
93.157	D	-268	Centers of Excellence		
93.170	I	20,516	Center for Genetics Research, Ethics and Law	RES503848	Case Western Reserve
93.172	D	5,267,782	Human Genome Research		
93.172	I	185,339	Human Genome Research	5710002181	MA Inst of Tech
93.172	I	23,259	Human Genome Research	MC255656NAJ/329	Boston University
93.172	I	205,932	Human Genome Research	146500	Duke University
93.172	I	270,208	Human Genome Research	146500/155325	Duke University
93.172	I	98,268	Human Genome Research	SA5763-11790	University of Calif-Berkeley
93.172	I	83,325	Human Genome Research	0006055A	University of Texas-Houston
93.172	I	-26,517	Human Genome Research	UTA05-116	University of Texas-Austin
93.173	D	2,926,960	Research Related to Deafness and Communication Disorders		
93.173	I	28,136	Research Related to Deafness and Communication Disorders	2005-2832-1	University of Illinois
93.173	I	72,963	Research Related to Deafness and Communication Disorders	2000184642	Johns Hopkins University
93.173	I	193,758	Research Related to Deafness and Communication Disorders	1000664992	University of Iowa
93.173	I	16,589	Research Related to Deafness and Communication Disorders	00000020	Jackson Lab
93.173	I	22,907	Research Related to Deafness and Communication Disorders	PO626324/RO1DC007431	Jackson Lab
93.173	I	25,015	Research Related to Deafness and Communication Disorders	2000403582	Johns Hopkins University
93.173	I	4,098	Research Related to Deafness and Communication Disorders	WUHS 53331	Wake Forest SOM
93.178	D	30,905	Nursing Workforce Diversity		
93.184	I	13,354	Disabilities Prevention	2008-05430-01-0	University of Ill-Chicago
93.184	I	7,010	Disabilities Prevention	N/A	Voice for All
93.185	D	2,939	Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects		
93.186	D	208,411	National Research Service Award in Primary Care Medicine		
93.194	I	110	Community Prevention Coalitions (Partnership)	#00011	National Kidney Foundation
93.213	D	1,700,742	Research and Training in Complementary and Alternative Medicine		
93.213	I	19,819	Research and Training in Complementary and Alternative Medicine	080673001	Utah State University
93.213	I	21,400	Research and Training in Complementary and Alternative Medicine	145529	Duke University Med Ctr
93.213	I	56,858	Research and Training in Complementary and Alternative Medicine	764267	University of Miami
93.217	I	99,016	Family Planning-Services	N/A	Planned Parenthood
93.217	I	108,306	Family Planning-Services	N/A	Planned Parenthood
93.225	D	320,245	National Research Service Awards-Health Services Research Training		
93.225	I	21,067	National Research Service Awards-Health Services Research Training	1 R21 HS017628-01	Mayo Clinic Rochester
93.226	D	778,678	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	17,190	Research on Healthcare Costs, Quality and Outcomes	4	Shaw University
93.226	I	10,152	Research on Healthcare Costs, Quality and Outcomes	6	Shaw University
93.226	I	26,008	Research on Healthcare Costs, Quality and Outcomes	N/A	Shaw University
93.239	I	4,535	Policy Research and Evaluation Grants	UKRF 3048104033-08-250	University of Kentucky
93.241	I	207,590	State Rural Hospital Flexibility Program	P000577701	University of Minnesota
93.241	I	71,886	State Rural Hospital Flexibility Program	S6659053105	University of Minnesota

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.242	D	18,822,949	Mental Health Research Grants		
93.242	I	-1,421	Mental Health Research Grants	68E-1080101	Calif Inst Technology
93.242	I	5,781	Mental Health Research Grants	303-7424/DS803	Duke University
93.242	I	7,708	Mental Health Research Grants	147050	Duke University
93.242	I	27,317	Mental Health Research Grants	137293/303-7153	Duke University
93.242	I	8,980	Mental Health Research Grants	2000554784	Johns Hopkins University
93.242	I	21,429	Mental Health Research Grants	PO#69409	Johns Hopkins University
93.242	I	37,076	Mental Health Research Grants	205283	Mass Gen Hosp
93.242	I	95,184	Mental Health Research Grants	MUSC08-115	Med University of SC
93.242	I	-29,312	Mental Health Research Grants	0255-7432-4609	Mt Sinai Sch of Med
93.242	I	83,866	Mental Health Research Grants	N/A	Organix, Inc
93.242	I	6,273	Mental Health Research Grants	1557 G JB758	University of Cal-Los Angeles
93.242	I	37,011	Mental Health Research Grants	N/A	University of Alabama-Birm
93.242	I	12,489	Mental Health Research Grants	UF06106	University of Florida
93.242	I	17,848	Mental Health Research Grants	3000971399	University of Michigan
93.242	I	123,122	Mental Health Research Grants	H39736	University of Southern Cal
93.242	I	114,271	Mental Health Research Grants	K083633/144-PL1	University of Wisconsin-Milwaukee
93.242	I	18,485	Mental Health Research Grants	WFUHS 51509	Wake Forest University Sch Med
93.242	I	23	Mental Health Research Grants	RR274-2658920947	University of Georgia
93.243	D	233,397	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	48,197	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	07-SC-SAMSHA-10	Duke University
93.243	I	165,090	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	08-SC-SAMHSA-10	Duke University
93.243	I	36,491	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	0965-55958	Wash Dept Soc & Hlth
93.243	I	400	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	T1-020447	HBCU Center for Excellence
93.247	D	198,751	Advanced Education Nursing Grant Program		
93.249	D	304,627	Public Health Training Centers Grant Program		
93.260	I	27,702	Family Planning-Personnel Training	N/A	Cicatelli Assoc
93.262	D	2,352,688	Occupational Safety and Health Program		
93.262	I	10,268	Occupational Safety and Health Program	60010415 PO: RF0	Ohio State University
93.262	I	68,860	Occupational Safety and Health Program	09-16/19GC00090	University of Nevada
93.264	D	245,968	Nurse Faculty Loan Program (NFLP)		
93.265	D	128,076	Comprehensive Geriatric Education Program (CGEP)		
93.271	D	451,893	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	494,799	Alcohol National Research Service Awards for Research Training		
93.273	D	6,732,429	Alcohol Research Programs		
93.273	I	17,728	Alcohol Research Programs	05-SC-NIH-1055	Duke University
93.273	I	166,431	Alcohol Research Programs	150453.0004	Harvard University
93.273	I	11,728	Alcohol Research Programs	108942	Loyola University-Chicago
93.273	I	73,395	Alcohol Research Programs	GBNEU0169BL	Oregon Hlth Sciences
93.273	I	32,155	Alcohol Research Programs	WFUHS 52260	Wake Forest University Sch Med
93.273	I	136,045	Alcohol Research Programs	1-48U-9621	RTI International

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93.273	I	6,893	Alcohol Research Programs	N/A	University of Wisconsin
93.277	D	85,921	Career Development Awards		
93.278	D	96,535	Drug Abuse National Research Service Awards for Research Training		
93.279	D	5,164,572	Drug Abuse and Addiction Research Programs		
93.279	I	4,142	Drug Abuse and Addiction Research Programs	34310/1043562	Binghamton University
93.279	I	11,134	Drug Abuse and Addiction Research Programs	145929	Duke University
93.279	I	26,866	Drug Abuse and Addiction Research Programs	148558	Duke University
93.279	I	30,017	Drug Abuse and Addiction Research Programs	139881/133050	Duke University
93.279	I	220,373	Drug Abuse and Addiction Research Programs	154909/145929	Duke University
93.279	I	126,430	Drug Abuse and Addiction Research Programs	2R44DA020217-02	Flying Bridge Techno
93.279	I	19,979	Drug Abuse and Addiction Research Programs	0367.01.01	Pacific Inst Rsrch
93.279	I	-2,280	Drug Abuse and Addiction Research Programs	PIRE	Pacific Inst Rsrch
93.279	I	115,401	Drug Abuse and Addiction Research Programs	3110-UNC-DHHS-0	Penn State University
93.279	I	49,213	Drug Abuse and Addiction Research Programs	N/A	St Jude Chldrn Rsrch
93.279	I	32,258	Drug Abuse and Addiction Research Programs	RR771-012/46883	University of Georgia
93.279	I	149,557	Drug Abuse and Addiction Research Programs	F014699	University of Michigan
93.279	I	-202	Drug Abuse and Addiction Research Programs	2R42DA017994-02	Prevention Strategies
93.279	I	21,674	Drug Abuse and Addiction Research Programs	ERH18	Florida Atlantic University
93.281	D	701,482	Mental Health Research Career/Scientist Development Awards		
93.282	D	779,049	Mental Health National Research Service Awards for Research Training		
93.283	D	5,266,970	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	19,990	Centers for Disease Control and Prevention-Investigations and Technical Assistance	2006-0197	Emory University
93.283	I	123,950	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-0975-07/07	Assoc Amer Medical
93.283	I	163,364	Centers for Disease Control and Prevention-Investigations and Technical Assistance	N/A	Assoc Amer Medical
93.283	I	-23,114	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3407-23/24	Assoc Sch Pub Health
93.283	I	-174	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3486-23/24	Assoc Sch Pub Health
93.283	I	191,914	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/26	Assoc Sch Pub Health
93.283	I	142,909	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3554-24/26	Assoc Sch Pub Health
93.283	I	88,322	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-24/26	Assoc Sch Pub Health
93.283	I	-1	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-25/25	Assoc Sch Pub Health
93.283	I	84,915	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698	Assoc Sch Pub Health
93.283	I	68,331	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698-25/26	Assoc Sch Pub Health
93.283	I	-320	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25/25	Assoc Sch Pub Health
93.283	I	169,644	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25-26	Assoc Sch Pub Health
93.283	I	-8	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3753-25/25	Assoc Sch Pub Health
93.283	I	368,830	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810	Assoc Sch Pub Health
93.283	I	33,674	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810-26/26	Assoc Sch Pub Health
93.283	I	31,613	Centers for Disease Control and Prevention-Investigations and Technical Assistance	N/A	Morehouse School Med
93.283	I	49,739	Centers for Disease Control and Prevention-Investigations and Technical Assistance	17-312-0208235	RTI International
93.283	I	26,236	Centers for Disease Control and Prevention-Investigations and Technical Assistance	5830-1272-00-A	University of South Florida
93.283	I	18,845	Centers for Disease Control and Prevention-Investigations and Technical Assistance	5U36CD319276	AAMC

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93.283	I	20,286	Centers for Disease Control and Prevention-Investigations and Technical Assistance	U36CCU319276 (CDC)	AAMC
93.286	D	3,202,407	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	36,647	Discovery and Applied Research for Technological Innovations to Improve Human Health	1 (ACCT. #5-27801)	Columbia University
93.286	I	13,345	Discovery and Applied Research for Technological Innovations to Improve Human Health	2007-1924	University of Cal-Irvine
93.286	I	256,866	Discovery and Applied Research for Technological Innovations to Improve Human Health	1543214	University of Colorado
93.286	I	9,549	Discovery and Applied Research for Technological Innovations to Improve Human Health	9-526-2184	Albert Einstein Coll
93.286	I	82,106	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hosp
93.286	I	175,073	Discovery and Applied Research for Technological Innovations to Improve Human Health	N/A	Brigham Women's Hosp
93.303	I	-5,495	Nursing Scholarship Program	PO#S6526012105	University of Minnesota
93.307	D	3,355,913	Minority Health and Health Disparities Research		
93.307	I	10,562	Minority Health and Health Disparities Research	WFUHS12790	Wake Forest University
93.310	D	1,634,363	Trans-NIH Research Support		
93.310	I	111,751	Trans-NIH Research Support	155346	Duke University
93.310	I	85,206	Trans-NIH Research Support	2000345269	Johns Hopkins University
93.310	I	36,750	Trans-NIH Research Support	GC11714-130654	University of Virginia
93.333	D	156,015	Clinical Research		
93.358	D	94,147	Advanced Education Nursing Traineeships		
93.359	D	231,365	Nurse Education, Practice and Retention Grants		
93.361	D	4,125,859	Nursing Research		
93.361	I	8,913	Nursing Research	8736	University of Pittsburgh
93.361	I	27,679	Nursing Research	0004257/111754-	University of Pittsburgh
93.375	D	75,374	Minority Biomedical Research Support		
93.389	D	18,221,397	National Center for Research Resources		
93.389	I	18,080	National Center for Research Resources	CHMC 103824	Children's Hosp/Cinn
93.389	I	13,835	National Center for Research Resources	831909	University of Connecticut
93.389	I	6,283	National Center for Research Resources	UT13177	Ohio University
93.390	D	1,181,635	Academic Research Enhancement Award		
93.392	I	84,092	Cancer Construction	H3155-01	Georgia State University
93.393	D	7,430,877	Cancer Cause and Prevention Research		
93.393	I	245,427	Cancer Cause and Prevention Research	570363	Texas A & M University
93.393	I	3,386	Cancer Cause and Prevention Research	20728-03-04/950	Children's Hosp Phil
93.393	I	1,130	Cancer Cause and Prevention Research	SUBAWARD 1	Columbia University
93.393	I	136,740	Cancer Cause and Prevention Research	532	Dartmouth College
93.393	I	77,057	Cancer Cause and Prevention Research	153192/132702	Duke Clinical Rsrch
93.393	I	-16,662	Cancer Cause and Prevention Research	303-2189/DS836	Duke University
93.393	I	39,269	Cancer Cause and Prevention Research	143602	Duke University
93.393	I	-21,724	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	7,132	Cancer Cause and Prevention Research	5-40635-G4	Emory University
93.393	I	15,842	Cancer Cause and Prevention Research	R00884	Florida State University
93.393	I	17,368	Cancer Cause and Prevention Research	N/A	Indiana University
93.393	I	20,155	Cancer Cause and Prevention Research	0255-1051-4609	Mt Sinai Sch of Med

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93.393	I	6,218	Cancer Cause and Prevention Research	0600 370 D356 U	Northwestern University
93.393	I	594	Cancer Cause and Prevention Research	Y433337	University of Arizona
93.393	I	274,705	Cancer Cause and Prevention Research	PO Z880003	University of Hawaii
93.393	I	-404	Cancer Cause and Prevention Research	PO#Z743595/Z709	University of Hawaii
93.393	I	-2,066	Cancer Cause and Prevention Research	POZ743595,POZ79	University of Hawaii
93.393	I	33,090	Cancer Cause and Prevention Research	QG840220	University of Kansas
93.393	I	25,952	Cancer Cause and Prevention Research	3000975250	University of Michigan
93.393	I	5,646	Cancer Cause and Prevention Research	3001067966	University of Michigan
93.393	I	56,083	Cancer Cause and Prevention Research	F011807	University of Michigan
93.393	I	51,599	Cancer Cause and Prevention Research	883402	University of Washington-Seattle
93.393	I	-18,407	Cancer Cause and Prevention Research	H20205	University of Southern Cal
93.393	I	4,368	Cancer Cause and Prevention Research	H35332	University of Southern Cal
93.393	I	77,554	Cancer Cause and Prevention Research	H40022	University of Southern Cal
93.393	I	34,913	Cancer Cause and Prevention Research	X086170/144-PY4	University of Wisconsin
93.393	I	12,052	Cancer Cause and Prevention Research	UNCCH/CA119069/	Wake Forest University Sch Med
93.394	D	3,114,765	Cancer Detection and Diagnosis Research		
93.394	I	25,490	Cancer Detection and Diagnosis Research	210603	Boston Med Ctr
93.394	I	5,920	Cancer Detection and Diagnosis Research	5710002271	MA Inst Technology
93.394	I	29,676	Cancer Detection and Diagnosis Research	5710002554	MA Inst Technology
93.394	I	-40	Cancer Detection and Diagnosis Research	5-37816/PO#9264	University of Pennsylvania
93.394	I	182	Cancer Detection and Diagnosis Research	2112042/PO00001	University of Utah
93.394	I	171,553	Cancer Detection and Diagnosis Research	2905159N	Washington University-St Louis
93.394	I	1,535	Cancer Detection and Diagnosis Research	PO#2904076A	Washington University-St Louis
93.395	D	4,428,676	Cancer Treatment Research		
93.395	I	3,490	Cancer Treatment Research	140750/130039	Duke University
93.395	I	152,157	Cancer Treatment Research	147695/140750/1300	Duke University
93.395	I	349,779	Cancer Treatment Research	154897/147695/1407	Duke University
93.395	I	-43	Cancer Treatment Research	614936	Fred Hutchinsn Can
93.395	I	1,736	Cancer Treatment Research	634582	Fred Hutchinsn Can
93.395	I	16,315	Cancer Treatment Research	655611	Fred Hutchinsn Can
93.395	I	148,993	Cancer Treatment Research	N/A	Gynecologic Oncology
93.395	I	8,697	Cancer Treatment Research	N/A	New Eng Med Ctr Hos
93.395	I	26,630	Cancer Treatment Research	60012380	Ohio State University Rsrch Fdn
93.395	I	140,690	Cancer Treatment Research	1568 G KB193	University of Cal-Los Angelos
93.395	I	2	Cancer Treatment Research	4422SC	University of Cal-San Franc
93.395	I	5,905	Cancer Treatment Research	6067359/RFS7000	University of Mass
93.395	I	46,749	Cancer Treatment Research	66249P	University of Miami
93.395	I	-8,380	Cancer Treatment Research	F008827	University of Michigan
93.395	I	69,077	Cancer Treatment Research	X088675	University of Wisconsin
93.395	I	-608	Cancer Treatment Research	VUMC33643-R	Vanderbilt University Med C
93.395	I	25	Cancer Treatment Research	8817	Amer Coll of Radiology

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93.395	I	4,501	Cancer Treatment Research	RTOG 0521	Amer Coll of Radiology
93.395	I	25,676	Cancer Treatment Research	RTOG 0522	Amer Coll of Radiology
93.395	I	97	Cancer Treatment Research	RTOG0212	Amer Coll of Radiology
93.395	I	4,563	Cancer Treatment Research	RTOG0247	Amer Coll of Radiology
93.395	I	53	Cancer Treatment Research	RTOG9413	Amer Coll of Radiology
93.395	I	3,878	Cancer Treatment Research	E1697	Eastern Cooperative Oncology Group
93.395	I	435	Cancer Treatment Research	E2603	Eastern Cooperative Oncology Group
93.395	I	15,863	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	631	Cancer Treatment Research	PACCT-1	Eastern Cooperative Oncology Group
93.395	I	-1,102	Cancer Treatment Research	CA27469-24	Gynecologic Oncology Group
93.395	I	-2,435	Cancer Treatment Research	CA27469-25	Gynecologic Oncology Group
93.395	I	51,158	Cancer Treatment Research	98543-1207	Nat'l Childhood Cancer Found
93.395	I	2,046	Cancer Treatment Research	B-42	Nat'l Surgical Adjuvant Breast and Bowel Project
93.395	I	2,501	Cancer Treatment Research	C-08	Nat'l Surgical Adjuvant Breast and Bowel Project
93.395	I	195	Cancer Treatment Research	FB-AX-003	Nat'l Surgical Adjuvant Breast and Bowel Project
93.395	I	25,532	Cancer Treatment Research	TFED35-194	Nat'l Surgical Adjuvant Breast and Bowel Project
93.396	D	9,624,426	Cancer Biology Research		
93.396	I	91,118	Cancer Biology Research	100836231	Baylor Col Med
93.396	I	86,849	Cancer Biology Research	31029	University of Chicago
93.396	I	117,962	Cancer Biology Research	VUMC8874	Vanderbilt University Med C
93.396	I	1,675	Cancer Biology Research	WU-07-221/PO269	Washington University-St Louis
93.396	I	49,975	Cancer Biology Research	WU-08-264/29060	Washington University-St Louis
93.397	D	9,594,389	Cancer Centers Support Grants		
93.398	D	5,066,414	Cancer Research Manpower		
93.399	D	5,953,508	Cancer Control		
93.399	I	-5,723	Cancer Control	530196.5735	Dartmouth College
93.399	I	120	Cancer Control	531007.575	Dartmouth College
93.399	I	10,264	Cancer Control	502032.5000.L00	Dartmouth College
93.399	I	21	Cancer Control	2000304568	Johns Hopkins University
93.399	I	6,000	Cancer Control	N/A	NSABP Fdn
93.399	I	28,854	Cancer Control	3001112276	University of Michigan
93.399	I	2,104	Cancer Control	08-025	University of Texas-Galveston
93.399	I	32,848	Cancer Control	090K355	University of Wisconsin-Madison
93.399	I	9,333	Cancer Control	PFED21-ECU01	Nat'l Surgical Adjuvant Breast and Bowel Project
93.600	D	119,380	Head Start		
93.631	D	316,664	Developmental Disabilities Projects of National Significance		
93.632	D	500,037	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	819,515	Social Services Research and Demonstration		
93.648	D	270,295	Child Welfare Services Training Grants		
93.670	D	719,920	Child Abuse and Neglect Discretionary Activities		
93.701	D	83,513	ARRA - Trans-NIH Recovery Act Research Support		

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93.779	D	8,757	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.821	D	42,183	Cell Biology and Biophysics Research		
93.822	D	-4,121	Health Careers Opportunity Program		
93.837	D	16,205,908	Cardiovascular Diseases Research		
93.837	I	11,868	Cardiovascular Diseases Research	2008-1921/1R43HL09	Lifescitech, LLC
93.837	I	35,653	Cardiovascular Diseases Research	5 R01 HL036634-21	Mayo Clinic Rochester
93.837	I	16,874	Cardiovascular Diseases Research	06-002	Wake Forest University Sch Med
93.837	I	26,041	Cardiovascular Diseases Research	N/A	Cirque Production LL
93.837	I	33,284	Cardiovascular Diseases Research	153742	Duke University
93.837	I	13,202	Cardiovascular Diseases Research	136454/137434/1	Duke University
93.837	I	-7	Cardiovascular Diseases Research	303-6092	Duke University
93.837	I	64,310	Cardiovascular Diseases Research	303-6566	Duke University
93.837	I	26,295	Cardiovascular Diseases Research	E-17-669-G3	Georgia Inst of Tech
93.837	I	28,631	Cardiovascular Diseases Research	0255-2751-4609	Mt Sinai Sch of Med
93.837	I	59,266	Cardiovascular Diseases Research	9920070110	Rand Corporation, Inc
93.837	I	108,584	Cardiovascular Diseases Research	9920070130	Rand Corporation, Inc
93.837	I	78,091	Cardiovascular Diseases Research	9920080096	Rand Corporation, Inc
93.837	I	-2,739	Cardiovascular Diseases Research	07-1107.006	SW Fdn Biomed Rsrch
93.837	I	26,288	Cardiovascular Diseases Research	08-1107.006	SW Fdn Biomed Rsrch
93.837	I	1,497	Cardiovascular Diseases Research	09-1107.006	SW Fdn Biomed Rsrch
93.837	I	4,828	Cardiovascular Diseases Research	66143-03UNC/02-	University of Miss Med Ctr
93.837	I	-1,366	Cardiovascular Diseases Research	3000803800	University of Michigan
93.837	I	63,633	Cardiovascular Diseases Research	Q6636266508	University of Minnesota
93.837	I	388,424	Cardiovascular Diseases Research	0000926/112946-	University of Pittsburgh
93.837	I	288,064	Cardiovascular Diseases Research	0004524B	University of Texas-Houston
93.837	I	74,047	Cardiovascular Diseases Research	0004524C	University of Texas-Houston
93.837	I	87,195	Cardiovascular Diseases Research	0005624A	University of Texas-Houston
93.837	I	53,397	Cardiovascular Diseases Research	10007631	University of Utah
93.837	I	2,957	Cardiovascular Diseases Research	2409028-1/PO134	University of Utah
93.837	I	98,777	Cardiovascular Diseases Research	GC11231-129647	University of Virginia
93.837	I	135,168	Cardiovascular Diseases Research	GC11231-132557	University of Virginia
93.837	I	35,558	Cardiovascular Diseases Research	918761	University of Washington-Seattle
93.837	I	-58	Cardiovascular Diseases Research	N/A	Vascular Pharmaceuti
93.837	I	82,311	Cardiovascular Diseases Research	121654/154346/145571 303-6592	Duke University
93.837	I	7,681	Cardiovascular Diseases Research	148555	Duke University
93.837	I	1,965	Cardiovascular Diseases Research	148732	Duke University
93.837	I	39,037	Cardiovascular Diseases Research	155936/148555/136292	Duke University
93.837	I	122,749	Cardiovascular Diseases Research	156245/143029	Duke University
93.837	I	8,654	Cardiovascular Diseases Research	156245/143030	Duke University
93.838	D	14,228,390	Lung Diseases Research		
93.838	I	31,910	Lung Diseases Research	147665	Duke University

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93.838	I	113,612	Lung Diseases Research	155460	Duke University
93.838	I	72,948	Lung Diseases Research	41345009.UNC	Children's Hosp Reg Med
93.838	I	32,856	Lung Diseases Research	150261	Duke University Med Ctr
93.838	I	608	Lung Diseases Research	5352/7R01HL0729	Educ Dev Ctr, Inc
93.838	I	121,688	Lung Diseases Research	413390300501.UN	Seattle Chld Rsrch In
93.838	I	86,244	Lung Diseases Research	4915SC	University of Cal-San Franc
93.838	I	90,208	Lung Diseases Research	199722	University of Washington-Seattle
93.839	D	6,751,554	Blood Diseases and Resources Research		
93.839	I	54,139	Blood Diseases and Resources Research	602884	Cedars-Sinai Med Ctr
93.839	I	50,645	Blood Diseases and Resources Research	468(20468)-08-0	Children's Hosp Phil
93.839	I	201,496	Blood Diseases and Resources Research	950193RSUB	Children's Hosp Phil
93.839	I	2,702	Blood Diseases and Resources Research	950382SUB	Children's Hosp Phil
93.839	I	8,973	Blood Diseases and Resources Research	131860	Duke University Med Ctr
93.839	I	139,093	Blood Diseases and Resources Research	139354/302-6003	Duke University Med Ctr
93.839	I	1	Blood Diseases and Resources Research	144098 303-6932	Duke University Med Ctr
93.839	I	-16,749	Blood Diseases and Resources Research	145041/139006	Duke University Med Ctr
93.839	I	110,089	Blood Diseases and Resources Research	151558/144098	Duke University Med Ctr
93.839	I	7	Blood Diseases and Resources Research	303-6843/139006	Duke University Med Ctr
93.839	I	-3,117	Blood Diseases and Resources Research	303-6845/139006	Duke University Med Ctr
93.839	I	18,021	Blood Diseases and Resources Research	09-SC-NIH-1028	Duke University
93.839	I	225,594	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	1,462	Blood Diseases and Resources Research	N/A	NERI
93.839	I	3,438	Blood Diseases and Resources Research	3048060200-07-3	University of Kentucky
93.839	I	338,314	Blood Diseases and Resources Research	24-1106-0002-20	University of Nebraska
93.839	I	45,353	Blood Diseases and Resources Research	J065240	University of Wisconsin
93.839	I	49,865	Blood Diseases and Resources Research	111270040-7302990	St Jude Children's Research Hosp
93.839	I	2,099	Blood Diseases and Resources Research	7210027	St Jude Children's Research Hosp
93.839	I	5,382	Blood Diseases and Resources Research	7251881	St Jude Children's Research Hosp
93.846	D	8,021,264	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	31,148	Arthritis, Musculoskeletal and Skin Diseases Research	F011841	University of Michigan
93.846	I	62,264	Arthritis, Musculoskeletal and Skin Diseases Research	101643	Brigham Women's Hosp
93.846	I	15,311	Arthritis, Musculoskeletal and Skin Diseases Research	148431/141082 3	Duke University Med Ctr
93.846	I	6,607	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Ercole Biotech, Inc
93.846	I	14,677	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-127	Med University of South Carolina
93.846	I	15,426	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-128	Med University of South Carolina
93.846	I	10,070	Arthritis, Musculoskeletal and Skin Diseases Research	1	University of Alabama-Birm
93.846	I	5,276	Arthritis, Musculoskeletal and Skin Diseases Research	1000651634	University of Iowa
93.846	I	-720	Arthritis, Musculoskeletal and Skin Diseases Research	9000577	University of Pittsburgh
93.846	I	1	Arthritis, Musculoskeletal and Skin Diseases Research	9000577/111758-	University of Pittsburgh
93.846	I	2,675	Arthritis, Musculoskeletal and Skin Diseases Research	9000582/112640-	University of Pittsburgh
93.846	I	-1,105	Arthritis, Musculoskeletal and Skin Diseases Research	148732	Duke University
93.847	D	14,234,602	Diabetes, Digestive, and Kidney Diseases Extramural Research		

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93.847	I	-33,680	Diabetes, Digestive, and Kidney Diseases Extramural Research	N/A	Archimage, Inc
93.847	I	2,788	Diabetes, Digestive, and Kidney Diseases Extramural Research	N/A	Corpora Systems, Inc
93.847	I	16,474	Diabetes, Digestive, and Kidney Diseases Extramural Research	S-DPP0809-JT10	George Washington University
93.847	I	151,756	Diabetes, Digestive, and Kidney Diseases Extramural Research	N/A	
93.847	I	26,317	Diabetes, Digestive, and Kidney Diseases Extramural Research	Q6636505206	University of Minnesota
93.847	I	10,049	Diabetes, Digestive, and Kidney Diseases Extramural Research	101H710	University Wisconsin-Madison
93.848	D	8,185,469	Digestive Diseases and Nutrition Research		
93.848	I	101,199	Digestive Diseases and Nutrition Research	115-9472-02	Kaiser Fdn Rsrch Inst
93.848	I	17,304	Digestive Diseases and Nutrition Research	MUSC07-032	Med University of South Carolina
93.848	I	-15,529	Digestive Diseases and Nutrition Research	NIH 1-R41-DK074	Theralogics
93.848	I	-10,847	Digestive Diseases and Nutrition Research	543833	Tulane University
93.848	I	-8,453	Digestive Diseases and Nutrition Research	N/A	Tulane University
93.848	I	15,867	Digestive Diseases and Nutrition Research	TRACS25844	University of Chicago
93.848	I	-1	Digestive Diseases and Nutrition Research	N/A	Virginia Commonwealth University
93.848	I	38,941	Digestive Diseases and Nutrition Research	PT096479-SC1005	Virginia Commonwealth University
93.848	I	31,147	Digestive Diseases and Nutrition Research	CR-19467-431526	Virginia Polytechnic Institute and State University
93.848	I	17,668	Digestive Diseases and Nutrition Research	5-58367	Vesta Therapeutics
93.848	I	-35,051	Digestive Diseases and Nutrition Research	PO#29880X/WU-04	Washington University-St Louis
93.848	I	112,686	Digestive Diseases and Nutrition Research	0003320	University of Pittsburgh
93.849	D	3,117,011	Kidney Diseases, Urology and Hematology Research		
93.849	I	40,548	Kidney Diseases, Urology and Hematology Research	320768-01-01/95	Children's Hosp Phil
93.849	I	943	Kidney Diseases, Urology and Hematology Research	950407RSUB/3207	Children's Hosp Phil
93.849	I	-3,529	Kidney Diseases, Urology and Hematology Research	12.7892.K-UNC	Children Hosp Oakland
93.849	I	83,308	Kidney Diseases, Urology and Hematology Research	303-1415/123110	Duke University Medical Ctr
93.849	I	107,267	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	197,747	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University
93.849	I	249,369	Kidney Diseases, Urology and Hematology Research	500297	Feinstein Inst Med R
93.849	I	41,101	Kidney Diseases, Urology and Hematology Research	N/A	Feinstein Inst Med R
93.849	I	5,287	Kidney Diseases, Urology and Hematology Research	2000196602	Johns Hopkins University
93.849	I	19,045	Kidney Diseases, Urology and Hematology Research	N/A	Johns Hopkins University
93.849	I	37	Kidney Diseases, Urology and Hematology Research	PO 8502-90010-6	Johns Hopkins University
93.849	I	885,079	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.849	I	67,575	Kidney Diseases, Urology and Hematology Research	0000017/113312-	University of Pittsburgh
93.849	I	53,003	Kidney Diseases, Urology and Hematology Research	U01DK061700 (NIH)	Rhode Island Hospital
93.849	I	16,057	Kidney Diseases, Urology and Hematology Research	R01 DK65114-01	Tufts University
93.853	D	13,908,414	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	82,495	Extramural Research Programs in the Neurosciences and Neurological Disorders	1R43NS063611-01	Asklepios Biopharm
93.853	I	62,377	Extramural Research Programs in the Neurosciences and Neurological Disorders	1U44NS060181-01	Asklepios Biopharm
93.853	I	-950	Extramural Research Programs in the Neurosciences and Neurological Disorders	128217	Duke University
93.853	I	30,317	Extramural Research Programs in the Neurosciences and Neurological Disorders	136398	Duke University
93.853	I	37,196	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-02	Mayo Clinic Rochester

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93.853	I	17,576	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-03	Mayo Clinic Rochester
93.853	I	12,029	Extramural Research Programs in the Neurosciences and Neurological Disorders	19449/G100121-1	University of Cincinnati
93.853	I	22,652	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	University of Miami
93.853	I	87,757	Extramural Research Programs in the Neurosciences and Neurological Disorders	550900	University of Pennsylvania
93.853	I	55,386	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#1978162/5487	University of Pennsylvania
93.853	I	21,128	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-04-125	University of Washington-Seattle
93.853	I	2,855	Extramural Research Programs in the Neurosciences and Neurological Disorders	WFUHS 17025	Wake Forest University
93.853	I	9,818	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-236	Washington University-St Louis
93.853	I	3,488	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-07-109	Washington University-St Louis
93.853	I	30,849	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-08-196/PO#29	Washington University-St Louis
93.853	I	115,717	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-09-166/PO 29	Washington University-St Louis
93.853	I	-2,486	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06954 (M-08-12	Yale University
93.853	I	90,535	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07203 M04A0000	Yale University
93.853	I	25,732	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-07-203	Washington University
93.853	I	329	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06657 (M-08-335)	Yale University
93.853	I	11,377	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07186	Yale University
93.855	D	37,774,917	Allergy, Immunology and Transplantation Research		
93.855	I	16,696	Allergy, Immunology and Transplantation Research	3428-09-02/1R21A10	Children's Research
93.855	I	5,949	Allergy, Immunology and Transplantation Research	546063	Tulane University
93.855	I	13,462	Allergy, Immunology and Transplantation Research	008-003/1R15A10606	University of North Florida
93.855	I	29,006	Allergy, Immunology and Transplantation Research	6119-1041-00-B	University of South Florida
93.855	I	87,633	Allergy, Immunology and Transplantation Research	08-008	University of Texas
93.855	I	20,359	Allergy, Immunology and Transplantation Research	147036	Duke University Medical Ctr
93.855	I	440	Allergy, Immunology and Transplantation Research	140514-2/303-09	Duke University Medical Ctr
93.855	I	1,864	Allergy, Immunology and Transplantation Research	140061	Duke University
93.855	I	-23,287	Allergy, Immunology and Transplantation Research	140514-1/303-09	Duke University
93.855	I	65,022	Allergy, Immunology and Transplantation Research	140514-1/303-11	Duke University
93.855	I	14,198	Allergy, Immunology and Transplantation Research	140514-2/303-11	Duke University
93.855	I	62,776	Allergy, Immunology and Transplantation Research	144433/132572	Duke University
93.855	I	164,722	Allergy, Immunology and Transplantation Research	155346/148037/1	Duke University
93.855	I	173,216	Allergy, Immunology and Transplantation Research	155346/148037/1	Duke University
93.855	I	-13,611	Allergy, Immunology and Transplantation Research	303-1081	Duke University
93.855	I	-33,439	Allergy, Immunology and Transplantation Research	303-1082	Duke University
93.855	I	41,967	Allergy, Immunology and Transplantation Research	303-1083	Duke University
93.855	I	101,641	Allergy, Immunology and Transplantation Research	303-1084	Duke University
93.855	I	59,787	Allergy, Immunology and Transplantation Research	303-1085	Duke University
93.855	I	25,236	Allergy, Immunology and Transplantation Research	303-1086	Duke University
93.855	I	10,704	Allergy, Immunology and Transplantation Research	303-1087	Duke University
93.855	I	18,888	Allergy, Immunology and Transplantation Research	303-1088	Duke University
93.855	I	2,693	Allergy, Immunology and Transplantation Research	303-1089	Duke University
93.855	I	370,529	Allergy, Immunology and Transplantation Research	303-1373	Duke University
93.855	I	613,235	Allergy, Immunology and Transplantation Research	303-1374	Duke University
93.855	I	664,657	Allergy, Immunology and Transplantation Research	303-1375	Duke University

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93.855	I	472,406	Allergy, Immunology and Transplantation Research	303-1376	Duke University
93.855	I	462,005	Allergy, Immunology and Transplantation Research	303-1377	Duke University
93.855	I	359,183	Allergy, Immunology and Transplantation Research	303-1378	Duke University
93.855	I	73,780	Allergy, Immunology and Transplantation Research	303-1379	Duke University
93.855	I	72,062	Allergy, Immunology and Transplantation Research	303-1380	Duke University
93.855	I	48,275	Allergy, Immunology and Transplantation Research	646446	Fred Hutchinsn Can
93.855	I	66,427	Allergy, Immunology and Transplantation Research	650981	Fred Hutchinsn Can
93.855	I	18,542	Allergy, Immunology and Transplantation Research	663027	Fred Hutchinsn Can
93.855	I	15,328	Allergy, Immunology and Transplantation Research	669294	Fred Hutchinsn Can
93.855	I	4,465,065	Allergy, Immunology and Transplantation Research	2000098352	Johns Hopkins University
93.855	I	-14,081	Allergy, Immunology and Transplantation Research	2000139191	Johns Hopkins University
93.855	I	40,054	Allergy, Immunology and Transplantation Research	PO# 2000056553	Johns Hopkins University
93.855	I	16,520	Allergy, Immunology and Transplantation Research	SHU0001-02	Palo Alto Inst Rsrch
93.855	I	24,277	Allergy, Immunology and Transplantation Research	UN-1031	Seattle Biomed Rsrch
93.855	I	9,755	Allergy, Immunology and Transplantation Research	GR 1-R41-AI0696	Theralogics
93.855	I	274,243	Allergy, Immunology and Transplantation Research	R42AI06902-02	Theralogics
93.855	I	72,129	Allergy, Immunology and Transplantation Research	2006-1719	University of Cal-Irvine
93.855	I	20,353	Allergy, Immunology and Transplantation Research	3048103204-07-4	University of Kentucky
93.855	I	66,841	Allergy, Immunology and Transplantation Research	549109	University of Pennsylvania
93.855	I	54,160	Allergy, Immunology and Transplantation Research	549109/PO#21682	University of Pennsylvania
93.855	I	15,791	Allergy, Immunology and Transplantation Research	638915	University of Washington-Seattle
93.855	I	112,157	Allergy, Immunology and Transplantation Research	412A775	University of Wisconsin
93.855	I	30,937	Allergy, Immunology and Transplantation Research	5R01AI039108	Los Angeles Biomedical Research Institute At Harbor
93.856	D	1,228,511	Microbiology and Infectious Diseases Research		
93.856	I	6,176	Microbiology and Infectious Diseases Research	PRIME: 1 R41 AI072	Nirvana Pharmaceutic
93.856	I	-9,617	Microbiology and Infectious Diseases Research	303-0012	Duke University Medical Ctr
93.856	I	-1,254	Microbiology and Infectious Diseases Research	303-0109/124646	Duke University
93.856	I	-3,266	Microbiology and Infectious Diseases Research	303-0836/137507	Duke University
93.856	I	-23,352	Microbiology and Infectious Diseases Research	303-0974/143263	Duke University
93.856	I	-1,863	Microbiology and Infectious Diseases Research	0000587725/05-1	Fred Hutchinsn Can
93.856	I	14,642	Microbiology and Infectious Diseases Research	123273	Harvard University
93.856	I	4,564	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	5,411	Microbiology and Infectious Diseases Research	AACTG.27.5199.1	Social & Scientific
93.856	I	-19,594	Microbiology and Infectious Diseases Research	N/A	Social & Scientific
93.856	I	1,135	Microbiology and Infectious Diseases Research	1006194	University of Cincinnati
93.856	I	7,880	Microbiology and Infectious Diseases Research	PO#4000533936/1	University of Iowa
93.856	I	8,770	Microbiology and Infectious Diseases Research	485235	University of Washington-Seattle
93.856	I	87,838	Microbiology and Infectious Diseases Research	853684	University of Washington-Seattle
93.856	I	-89	Microbiology and Infectious Diseases Research	VUMC31558-R	Vanderbilt University Med C
93.858	I	56,287	Board of Trustees Systemic Conflict of Interest at Research Universities	RR335-043/38408	University of Georgia
93.859	D	35,141,742	Biomedical Research and Research Training		
93.859	I	96,258	Biomedical Research and Research Training	32515	University of Chicago

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93.859	I	79,343	Biomedical Research and Research Training	9-526-3061	Albert Einstein Coll
93.859	I	750	Biomedical Research and Research Training	N/A	Avanti Polar Lipids
93.859	I	25,612	Biomedical Research and Research Training	133612/146729	Duke University Medical Ctr
93.859	I	73,750	Biomedical Research and Research Training	147497	Duke University
93.859	I	30,829	Biomedical Research and Research Training	139097 303-4044	Duke University
93.859	I	68,071	Biomedical Research and Research Training	3139-01/15-0032	Hlth Research, Inc
93.859	I	42,441	Biomedical Research and Research Training	46	Jackson Laboratory
93.859	I	-174	Biomedical Research and Research Training	PO# 600857	Jackson Laboratory
93.859	I	158,418	Biomedical Research and Research Training	PO#614078/GM076	Jackson Laboratory
93.859	I	16,778	Biomedical Research and Research Training	PO#627332/00000	Jackson Laboratory
93.859	I	47,279	Biomedical Research and Research Training	MUSC08-030	Med University of South Carolina
93.859	I	37,048	Biomedical Research and Research Training	60008330/RF0109	Ohio State University
93.859	I	227,692	Biomedical Research and Research Training	6084755/RFS8000	University of Mass
93.859	I	263,132	Biomedical Research and Research Training	6100368/RFS9000	University of Mass
93.859	I	-4,079	Biomedical Research and Research Training	PO#G270110913/A	University of Arkansas
93.859	I	72,419	Biomedical Research and Research Training	PO#G280111682/A	University of Arkansas
93.859	I	-2,119	Biomedical Research and Research Training	S0175925	University of California
93.859	I	19,050	Biomedical Research and Research Training	M8446041102	University of Minnesota
93.859	I	61,643	Biomedical Research and Research Training	PO# 52546	University of South Carolina
93.859	I	98,507	Biomedical Research and Research Training	A07008(M-08-156	Yale University
93.859	I	3,117	Biomedical Research and Research Training	9000613	University of Pittsburgh
93.862	D	80,511	Genetics and Developmental Biology Research and Research Training		
93.864	D	2,793,742	Population Research		
93.864	I	3,953	Population Research	1071750-3-46797	Research Fdn of SUNY
93.864	I	-60	Population Research	1540187/PO#0000	University of Colorado
93.864	I	62,439	Population Research	3001141253	University of Michigan
93.865	D	36,112,779	Child Health and Human Development Extramural Research		
93.865	I	481	Child Health and Human Development Extramural Research	900900	Children's Mem Hosp
93.865	I	20	Child Health and Human Development Extramural Research	143812/130643	Duke University
93.865	I	71,681	Child Health and Human Development Extramural Research	151750/143812/1	Duke University
93.865	I	26,947	Child Health and Human Development Extramural Research	5-41305-G3	Emory University
93.865	I	19,117	Child Health and Human Development Extramural Research	209-2	Family Health Int'l
93.865	I	-25,895	Child Health and Human Development Extramural Research	N/A	Multivariate Algor
93.865	I	142,230	Child Health and Human Development Extramural Research	F6207-01	New York University
93.865	I	34,734	Child Health and Human Development Extramural Research	3107-UNC-DHHS-1	Penn State University
93.865	I	99,180	Child Health and Human Development Extramural Research	3-312-0207778	RTI International
93.865	I	12,950	Child Health and Human Development Extramural Research	N/A	University of Alabama-Birm
93.865	I	99,056	Child Health and Human Development Extramural Research	3000583782	University of Michigan
93.865	I	14,272	Child Health and Human Development Extramural Research	549604	University of Washington-Seattle
93.865	I	41,241	Child Health and Human Development Extramural Research	554599	University of Washington-Seattle
93.865	I	21,340	Child Health and Human Development Extramural Research	716656	University of Washington-Seattle
93.865	I	162,819	Child Health and Human Development Extramural Research	GMO-500121	UT Southwest Med Ctr

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93.865	I	124,247	Child Health and Human Development Extramural Research	VUMC 33345	Vanderbilt University Med C
93.865	I	-21,966	Child Health and Human Development Extramural Research	VUMC33449-R	Vanderbilt University Med C
93.865	I	6,268	Child Health and Human Development Extramural Research	VUMC35301	Vanderbilt University Med C
93.865	I	1,443	Child Health and Human Development Extramural Research	WFUHS 51078	Wake Forest University School Med
93.866	D	5,522,550	Aging Research		
93.866	I	20,659	Aging Research	07-SC-NIH-1020	Duke University
93.866	I	36,450	Aging Research	07-SC-NIH-1023	Duke University
93.866	I	83,985	Aging Research	145911	Duke University
93.866	I	25,226	Aging Research	N/A	Boston University
93.866	I	235,562	Aging Research	3134-5/RA251825	Boston University
93.866	I	-2,868	Aging Research	RA228353BAJ/773	Boston University
93.866	I	13,425	Aging Research	103524	Brigham Women's Hosp
93.866	I	7,636	Aging Research	148182	Duke University
93.866	I	14	Aging Research	JHU 8205-53703	Johns Hopkins University
93.866	I	12	Aging Research	3747SC	University of Cal-San Franc
93.866	I	9,934	Aging Research	4732	University of Maryland-Baltimore
93.866	I	104,579	Aging Research	4939	University of Maryland-Baltimore
93.866	I	72,079	Aging Research	2007-05744-01/A	University of Ill Champaign
93.866	I	510	Aging Research	463300	University of Washington-Seattle
93.866	I	125,874	Aging Research	5-31230	The Trustees of Columbia University
93.867	D	2,833,190	Vision Research		
93.867	I	.994	Vision Research	S0180458	University of Cal-Santa Cr
93.867	I	127,710	Vision Research	25 7010170 / EY012	West Michigan University
93.867	I	340	Vision Research	12254	Johns Hopkins University
93.867	I	23,966	Vision Research	2000011614	Johns Hopkins University
93.867	I	65,069	Vision Research	2000133834	Johns Hopkins University
93.867	I	101,106	Vision Research	N/A	Johns Hopkins University
93.879	D	128,930	Medical Library Assistance		
93.884	D	470,000	Grants for Training in Primary Care Medicine and Dentistry		
93.894	D	-132,561	Resource and Manpower Development in the Environmental Health Sciences		
93.894	I	18,559	Resource and Manpower Development in the Environmental Health Sciences	07-SC-NIH-1049	Duke University Medical Ctr
93.918	D	558,767	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.928	D	780,201	Special Projects of National Significance		
93.929	I	61,451	Center for Rehab Research	N/A	University of Alabama-Birm
93.931	D	1,523,948	Demonstration Grants to States for Community Scholarship		
93.934	D	30,886	Fogarty International Research Collaboration Award		
93.941	D	454,051	HIV Demonstration, Research, Public and Professional Education Projects		
93.943	D	1,344,728	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.945	I	22,193	Assistance Programs for Chronic Disease Prevention and Control	5-20210-G1	Emory University
93.956	D	163,703	Agricultural Health and Safety Programs		

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93.964	D	186,358	Public Health Traineeships		
93.969	D	393,903	Geriatric Education Centers		
93.989	D	1,544,434	International Research and Research Training		
93.989	I	99,017	International Research and Research Training	THREE (3)	Columbia University
93.989	I	36,180	International Research and Research Training	VUMC34750	Vanderbilt University Med C
		447,539,240	Total — Research and Development — U.S. Department of Health and Human Services		
<u>Corporation for National and Community Service</u>					
94.005	D	317,425	Learn and Serve America-Higher Education		
		317,425	Total — Research and Development — Corporation for National and Community Service		
<u>Social Security Administration</u>					
96.007	I	44,865	Social Security-Research and Demonstration	1109-S SANDELL	Boston College
		44,865	Total — Research and Development — Social Security Administration		
<u>U. S. Department of Homeland Security</u>					
97	D	189,274	U S Department of Homeland Security		
97	I	24,429	U S Department of Homeland Security	N/A	Fire Protection Rsrch
97.001	I	32,659	Disaster Preparedness Demonstration Project	N/A	Mdc-Mak Diff Comm S.
97.061	D	850,654	Centers for Homeland Security		
97.061	I	61,079	Centers for Homeland Security	X9106025104	University of Minnesota
97.061	I	4,165	Centers for Homeland Security	X9106025121	Regents of the University of Minnesota
97.062	D	79,701	Scholars and Fellows, and Educational Programs		
97.077	D	144,904	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
		1,386,865	Total — Research and Development — U.S. Department of Homeland Security		
<u>United States Agency for International Development</u>					
98	D	11,865,565	United States Agency for International Development		
98	I	116,655	United States Agency for International Development	2007-1200-03	Oregon State University
98	I	15,333	United States Agency for International Development	2007-1200-04	Oregon State University
98	I	51,389	United States Agency for International Development	RD011G-C	Oregon State University
98	I	5,097	United States Agency for International Development	016258-36	University of Cal-Davis
98	I	29,261	United States Agency for International Development	20576	ABT Assoc, Inc
98	I	2,628	United States Agency for International Development	2620-09-0-00-P-	Academy EDU Dev
98	I	10,957	United States Agency for International Development	08-0379	Ctr Community Selfhelp
98	I	1,676,830	United States Agency for International Development	N/A	Eastern VA Med Sch
98	I	194,560	United States Agency for International Development	GMDC-08-08	Eastern VA Med Sch
98	I	-65,727	United States Agency for International Development	MSA-04-392	Eastern VA Med Sch
98	I	96,447	United States Agency for International Development	PSA-06-09	Eastern VA Med Sch
98	I	19,955	United States Agency for International Development	FCO 80011/HRN-A	Family Health Int'l
98	I	18,871	United States Agency for International Development	FCO 116107	Family Health Int'l

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98	I	14,845	United States Agency for International Development	FCO 172008	Family Health Int'l
98	I	-879	United States Agency for International Development	FCO# 84078/2154	Family Health Int'l
98	I	10,181,587	United States Agency for International Development	GHS-I-00-07-000	John Snow Institute
98	I	-112	United States Agency for International Development	GLO-HCP-UNC-01	Johns Hopkins University
98	I	176,693	United States Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	82,085	United States Agency for International Development	31548-8S-1204	Macro
98	I	60,200	United States Agency for International Development	N/A	WITS Health Consort.
98	I	9,959	United States Agency for International Development	RC710-013/409254	University of Georgia
98	I	382,281	United States Agency for International Development	N19070A-4256632	Virginia Polytechnic Institute and State University
98.001	I	8,368	USAID Foreign Assistance for Programs Overseas	19071-425864	Virginia Polytechnic Institute and State University
98.001	I	9,000	USAID Foreign Assistance for Programs Overseas	2006-0150-03	Virginia Polytechnic Institute and State University
98.001	I	13,000	USAID Foreign Assistance for Programs Overseas	2006-0150-04	Virginia Polytechnic Institute and State University
98.001	I	6,000	USAID Foreign Assistance for Programs Overseas	2006-0150-05	Virginia Polytechnic Institute and State University
		<u>24,980,848</u>	Total — Research and Development — United States Agency for International Development		

Other Federal Assistance

99	D	74,188	Other Federal Assistance		
99	I	104,920	Other Federal Assistance	N/A	MDC-MAK Diff Comm S.
		<u>179,108</u>	Total — Research and Development — Other Federal Assistance		
		<u>722,277,392</u>	Total — Research and Development		

Special Education (IDEA)—Cluster:**U. S. Department of Education**

84.027	D	316,092,826	Special Education-Grants to States		
84.173	D	11,076,860	Special Education-Preschool Grants		
84.391	D	16,400,827	ARRA - Special Education Grants to States, Recovery Act		
84.392	D	469,740	ARRA - Special Education-Preschool Grants, Recovery Act		
		<u>344,040,253</u>	Total — Special Education Cluster (IDEA) — U. S. Department of Education		
		<u>344,040,253</u>	Total — Special Education (IDEA)		

State Fiscal Stabilization Fund—Cluster:**U. S. Department of Education**

84.394	D	126,962,971	ARRA - State Fiscal Stabilization Fund (SFSF)-Education State Grants, Recovery Act		
84.397	D	217,307,642	ARRA - State Fiscal Stabilization Fund (SFSF)-Government Services, Recovery Act		
		<u>344,270,613</u>	Total — State Fiscal Stabilization Fund Cluster — U. S. Department of Education		
		<u>344,270,613</u>	Total — State Fiscal Stabilization Fund		

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<i>Student Financial Assistance—Cluster:</i>					
<u>U. S. Department of Education</u>					
84.007	D	10,340,217	Federal Supplemental Educational Opportunity Grants		
84.032	D	168,805,587	Federal Family Education Loans		
84.033	D	13,289,520	Federal Work-Study Program		
84.038	D	107,133,967	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	409,470,401	Federal Pell Grant Program		
84.268	D	241,465,085	Federal Direct Student Loans		
84.375	D	7,968,124	Academic Competitiveness Grants		
84.376	D	2,878,067	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	143,800	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
		<u>961,494,768</u>	Total — Student Financial Assistance Cluster — U. S. Department of Education		
<u>U. S. Department of Health and Human Services</u>					
93.342	D	3,803,650	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.364	D	308,111	Nursing Student Loans		
93.925	D	1,565,096	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>5,676,857</u>	Total — Student Financial Assistance Cluster — U. S. Department of Health and Human Services		
		<u>967,171,625</u>	Total — Student Financial Assistance		
<i>Supplemental Nutrition Assistance Program (SNAP)—Cluster:</i>					
<u>U. S. Department of Agriculture</u>					
10.551	D	1,434,572,955	Supplemental Nutrition Assistance Program		
10.561	D	72,955,891	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.561	D	812,912	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
		<u>1,508,341,758</u>	Total — Supplemental Nutrition Assistance Program (SNAP) — U. S. Department of Agriculture		
		<u>1,508,341,758</u>	Total — Supplemental Nutrition Assistance Program (SNAP)		
<i>TANF—Cluster:</i>					
<u>U. S. Department of Health and Human Services</u>					
93.558	D	296,230,671	Temporary Assistance for Needy Families		
93.558	I	21,043	Temporary Assistance for Needy Families	N/A	Mountain Area Workforce Development Board
93.558	I	15,181	Temporary Assistance for Needy Families	G90017T	South Carolina Department of Social Services
		<u>296,266,895</u>	Total — TANF Cluster — U. S. Department of Health and Human Services		
		<u>296,266,895</u>	Total — TANF		

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<i>Title I, Part A—Cluster:</i>					
<u>U. S. Department of Education</u>					
84.010	D	342,913,422	Title I Grants to Local Educational Agencies		
84.389	D	1,468,456	ARRA - Title I Grants to Local Educational Agencies, Recovery Act		
		344,381,878	Total — Title I, Part A Cluster — U. S. Department of Education		
		344,381,878	Total — Title I, Part A		
<i>Transit Services Programs—Cluster:</i>					
<u>U. S. Department of Transportation</u>					
20.516	I	52,016	Job Access-Reverse Commute	N/A	*CTAA
		52,016	Total — Transit Services Programs Cluster — U. S. Department of Transportation		
		52,016	Total — Transit Services Programs		
<i>TRIO—Cluster:</i>					
<u>U. S. Department of Education</u>					
84.042	D	8,493,870	TRIO-Student Support Services		
84.044	D	2,921,493	TRIO-Talent Search		
84.047	D	4,583,819	TRIO-Upward Bound		
84.066	D	1,326,929	TRIO-Educational Opportunity Centers		
84.217	D	489,671	TRIO-McNair Post-Baccalaureate Achievement		
		17,815,782	Total — TRIO Cluster — U. S. Department of Education		
		17,815,782	Total — TRIO		
<i>Vocational Rehabilitation—Cluster:</i>					
<u>U. S. Department of Education</u>					
84.126	D	102,957,053	Rehabilitation Services-Vocational Rehabilitation Grants to States		
		102,957,053	Total — Vocational Rehabilitation Cluster — U. S. Department of Education		
		102,957,053	Total — Vocational Rehabilitation		
<i>WIA—Cluster:</i>					
<u>U. S. Department of Labor</u>					
17.258	D	10,839,217	WIA Adult Program		
17.258	D	781,819	ARRA - WIA Adult Program		
17.258	I	1,453	WIA Adult Program	WIA-2007-0412-46-26	Mountain Area Workforce Development Board
17.258	I	31,389	WIA Adult Program	WIA-2008-0412-46-26	Mountain Area Workforce Development Board
17.258	I	56,373	WIA Adult Program	WIA-2008-0412-46-26	Mountain Area Workforce Development Board
17.258	I	104,256	WIA Adult Program	WIA-2008-0421-46-07	Buncombe County

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17.258	I	65,965	WIA Adult Program	08402040603507	East Carolina Workforce Development Board
17.258	I	106,674	WIA Adult Program	N/A	Upper Coastal Plain Council of Governments
17.258	I	249,558	WIA Adult Program	08-2020-21-4505-02.04	Upper Coastal Plain Council of Government
17.258	I	122,682	WIA Adult Program	08-2020-40-6169	Eastern Carolina Workforce Dev Board
17.258	I	260,000	WIA Adult Program	08-2020-49-1380	Region D
17.258	I	27,073	WIA Adult Program	06-2040-03	Isothermal PDC
17.258	I	68,136	WIA Adult Program	N/A	Council of Governments
17.258	I	151,574	WIA Adult Program	0-2020-33	Cape Fear Council of Governments
17.258	I	194,658	WIA Adult Program	07-2020-43-4316-00-13-IR	Kerr Tar Regional Council of Government
17.258	I	125,213	WIA Adult Program	08-2020-40-6331-09	East Carolina Workforce
17.258	I	10,951	WIA Adult Program	07-2020-49-1533	High Country Council Governments
17.258	I	228,116	WIA Adult Program	08-2020-49-1533	High Country Council Governments
17.258	I	9,007	WIA Adult Program	07-2020-33-9900	Cape Fear
17.258	I	3,500	WIA Adult Program	07-2020-36-9900	Centralina
17.258	I	-3,145	WIA Adult Program	07-2020-37-9900	City of Charlotte
17.258	I	1,280	WIA Adult Program	07-2020-38-9900	Cumberland Co.
17.258	I	1,777	WIA Adult Program	07-2020-38-9900	Cumberland Co.
17.258	I	1,778	WIA Adult Program	07-2020-40-9900	Eastern Carolina
17.258	I	401	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	13,764	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	-609	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	6,614	WIA Adult Program	07-2020-45-9900	Mid-Carolina
17.258	I	758	WIA Adult Program	07-2020-45-9900	Mid-Carolina
17.258	I	-3,413	WIA Adult Program	07-2020-58-9900	PeeDee
17.258	I	829	WIA Adult Program	07-2020-58-9900	PeeDee
17.258	I	1,571	WIA Adult Program	07-2020-54-9900	Reg Partnership
17.258	I	1,691	WIA Adult Program	07-2020-28-9900	Regon Q
17.258	I	723	WIA Adult Program	07-2020-55-9900	Southwestern
17.258	I	212,706	WIA Adult Program	08-2020-33-9900	Cape Fear
17.258	I	14,252	WIA Adult Program	08-2020-34-9900	Capital Area
17.258	I	782,882	WIA Adult Program	08-2020-36-9900	Centralina
17.258	I	414,119	WIA Adult Program	08-2020-37-9900	City of Charlotte
17.258	I	11,484	WIA Adult Program	08-2020-38-9900	Cumberland Co.
17.258	I	46,882	WIA Adult Program	08-2020-40-9900	Eastern Carolina
17.258	I	81,431	WIA Adult Program	08-2020-44-9900	Lumber River
17.258	I	482,944	WIA Adult Program	08-2020-44-9900	Lumber River
17.258	I	175,773	WIA Adult Program	08-2020-44-9900	Lumber River
17.258	I	83,648	WIA Adult Program	08-2020-45-9900	Mid-Carolina
17.258	I	81,773	WIA Adult Program	08-2020-45-9900	Mid-Carolina
17.258	I	10,824	WIA Adult Program	08-2020-29-9900	Mountain Area
17.258	I	70,754	WIA Adult Program	08-2020-58-9900	PeeDee
17.258	I	146,986	WIA Adult Program	08-2020-58-9900	PeeDee
17.258	I	246,986	WIA Adult Program	08-2020-54-9900	Reg Partnership

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17.258	I	161,779	WIA Adult Program	08-2020-28-9900	Regon Q
17.258	I	144,529	WIA Adult Program	08-2020-55-9900	Southwestern
17.258	I	38,962	ARRA - WIA Adult Program	08-4020-1380-49	Region D
17.258	I	3,571	ARRA - WIA Adult Program	N/A	Council of Governments
17.258	I	3,477	ARRA - WIA Adult Program	07-2020-43-4316-00-13-IR	Kerr Tar Regional Council of Government
17.258	I	5,023	ARRA - WIA Adult Program	08-4020-40-6331-09	East Carolina Workforce
17.258	I	38,717	ARRA - WIA Adult Program	08-4020-49-1533	High Country Council Governments
17.258	I	9,054	ARRA - WIA Adult Program	08-4020-33-9900	Cape Fear
17.258	I	34,591	ARRA - WIA Adult Program	08-4020-36-9900	Centralina
17.258	I	11,125	ARRA - WIA Adult Program	08-4020-37-9900	City of Charlotte
17.258	I	452	ARRA - WIA Adult Program	08-4020-40-9900	Eastern Carolina
17.258	I	590	ARRA - WIA Adult Program	08-4020-44-9900	Lumber River
17.258	I	6,444	ARRA - WIA Adult Program	08-4020-44-9900	Lumber River
17.258	I	3,627	ARRA - WIA Adult Program	08-4020-44-9900	Lumber River
17.258	I	524	ARRA - WIA Adult Program	08-4020-29-9900	Mountain Area
17.258	I	548	ARRA - WIA Adult Program	08-4020-58-9900	PeeDee
17.258	I	402	ARRA - WIA Adult Program	08-4020-58-9900	PeeDee
17.258	I	390	ARRA - WIA Adult Program	08-4020-54-9900	Reg Partnership
17.258	I	1,503	ARRA - WIA Adult Program	08-4020-28-9900	Regon Q
17.258	I	26,580	ARRA - WIA Adult Program	08-4020-55-9900	Southwestern
17.259	D	9,544,130	WIA Youth Activities		
17.259	D	1,498,576	ARRA - WIA Youth Activities		
17.259	I	239	WIA Youth Activities	N/A	Upper Coastal Plain Council of Governments
17.259	I	41	WIA Youth Activities	08-2020-21-4505-02-04	Upper Coastal Plain Council of Government
17.259	I	80,593	WIA Youth Activities	08-2040-40-6169	Eastern Carolina Workforce Dev Board
17.259	I	117,009	WIA Youth Activities	08-2040-49-1380	Region D
17.259	I	71,486	WIA Youth Activities	06-2040-03	Isothermal PDC
17.259	I	134,853	WIA Youth Activities	N/A	Council of Governments
17.259	I	215,615	WIA Youth Activities	2040-44-5465	Council of Government
17.259	I	82,973	WIA Youth Activities	0-2040-33	Cape Fear Council of Governments
17.259	I	125,954	WIA Youth Activities	07-2020-43-4316-00-13-IR	Kerr Tar Regional Council of Government
17.259	I	62,675	WIA Youth Activities	08-2040-40-6331-09	East Carolina Workforce
17.259	I	177,666	WIA Youth Activities	08-44-5467	LRCOG
17.259	I	76,958	ARRA - WIA Youth Activities	08-4040-1380-49	Region D
17.259	I	16,421	ARRA - WIA Youth Activities	N/A	Council of Governments
17.259	I	9,445	ARRA - WIA Youth Activities	0-2040-33	Cape Fear Council of Governments
17.259	I	44,011	ARRA - WIA Youth Activities	07-2020-43-4316-00-13-IR	Kerr Tar Regional Council of Government
17.259	I	7,471	ARRA - WIA Youth Activities	N/A	NORTHEAST WORKFORCE
17.259	I	1,815	ARRA - WIA Youth Activities	08-44-5467-ARRA	LRCOG
17.259	I	5,037	ARRA - WIA Youth Activities	08-4040-45-9900	Mid-Carolina
17.259	I	2,384	ARRA - WIA Youth Activities	08-4040-45-9900	Mid-Carolina
17.260	D	56,147,029	WIA Dislocated Workers		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	D	880,296	ARRA - WIA Dislocated Workers		
17.260	I	260	WIA Dislocated Workers	WIA-2007-0412-46-26	Mountain Area Workforce Development Board
17.260	I	20,935	WIA Dislocated Workers	WIA-2008-0412-46-26	Mountain Area Workforce Development Board
17.260	I	3,849	WIA Dislocated Workers	N/A	Mountain Area Workforce Development Board
17.260	I	160,264	WIA Dislocated Workers	WIA-2008-0421-46-07	Buncombe County
17.260	I	722,368	WIA Dislocated Workers	N/A	Upper Coastal Plain Council of Governments
17.260	I	307,766	WIA Dislocated Workers	08-2030-40-6169	Eastern Carolina Workforce Dev Board
17.260	I	43,550	WIA Dislocated Workers	07-2031-40-6169	Eastern Carolina Workforce Dev Board
17.260	I	240,000	WIA Dislocated Workers	08-2030-49-1380	Region D
17.260	I	40,000	WIA Dislocated Workers	08-2031-49-1380	Region D
17.260	I	224,864	WIA Dislocated Workers	N/A	Council of Governments
17.260	I	139,528	WIA Dislocated Workers	0-2030-33	Cape Fear Council of Governments
17.260	I	142,036	WIA Dislocated Workers	08-2030-40-6331-09	East Carolina Workforce
17.260	I	3,411	WIA Dislocated Workers	07-2030-49-1533	High Country Council Governments
17.260	I	5,366	WIA Dislocated Workers	07-2031-49-1533	High Country Council Governments
17.260	I	187,410	WIA Dislocated Workers	08-2030-49-1533	High Country Council Governments
17.260	I	59,761	WIA Dislocated Workers	08-2031-49-1533	High Country Council Governments
17.260	I	8,450	WIA Dislocated Workers	07-2030-33-9900	Cape Fear
17.260	I	22,668	WIA Dislocated Workers	07-2030-36-9900	Centralina
17.260	I	9,606	WIA Dislocated Workers	07-2030-37-9900	Charlotte
17.260	I	9,157	WIA Dislocated Workers	07-2031-37-9900	Charlotte
17.260	I	674	WIA Dislocated Workers	07-2030-38-9900	Cumberland Co.
17.260	I	2,222	WIA Dislocated Workers	07-2030-40-9900	Eastern Carolina
17.260	I	3,628	WIA Dislocated Workers	07-2031-40-9900	Eastern Carolina
17.260	I	-15,754	WIA Dislocated Workers	07-2030-43-9900	Kerr Tar
17.260	I	25,861	WIA Dislocated Workers	07-2030-43-9900	Kerr Tar
17.260	I	8,468	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	2	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	-581	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	-6,232	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	1,397	WIA Dislocated Workers	07-2030-45-9900	Mid-Carolina
17.260	I	8,742	WIA Dislocated Workers	07-2031-45-9900	Mid-Carolina
17.260	I	294	WIA Dislocated Workers	07-2031-45-9900	Mid-Carolina
17.260	I	21,257	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	55,214	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	1,126	WIA Dislocated Workers	07-2030-58-9900	PeeDee
17.260	I	1,079	WIA Dislocated Workers	07-2030-58-9900	PeeDee
17.260	I	5,658	WIA Dislocated Workers	07-2030-54-9900	Reg Partnership
17.260	I	4,222	WIA Dislocated Workers	07-2031-58-9900	Reg Partnership
17.260	I	244	WIA Dislocated Workers	07-2031-58-9900	Reg Partnership
17.260	I	9,997	WIA Dislocated Workers	07-2050-54-9900	Reg Partnership
17.260	I	1,029	WIA Dislocated Workers	07-2030-28-9900	Regon Q

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	14,878	WIA Dislocated Workers	07-2030-55-9900	Southwestern
17.260	I	221,932	WIA Dislocated Workers	08-2030-33-9900	Cape Fear
17.260	I	30,582	WIA Dislocated Workers	08-2031-34-9900	Capital Area
17.260	I	219,108	WIA Dislocated Workers	08-2031-34-9900	Capital Area
17.260	I	1,431,656	WIA Dislocated Workers	08-2030-36-9900	Centralina
17.260	I	618,382	WIA Dislocated Workers	08-2030-37-9900	Charlotte
17.260	I	35,174	WIA Dislocated Workers	08-2030-38-9900	Cumberland Co.
17.260	I	1,957	WIA Dislocated Workers	08-2030-38-9900	Cumberland Co.
17.260	I	426,873	WIA Dislocated Workers	08-2030-40-9900	Eastern Carolina
17.260	I	373,388	WIA Dislocated Workers	08-2030-43-9900	Kerr Tar
17.260	I	145,485	WIA Dislocated Workers	08-2030-44-9900	Lumber River
17.260	I	27,736	WIA Dislocated Workers	08-2030-44-9900	Lumber River
17.260	I	138,643	WIA Dislocated Workers	08-2030-44-9900	Lumber River
17.260	I	43,589	WIA Dislocated Workers	08-2030-45-9900	Mid-Carolina
17.260	I	47,798	WIA Dislocated Workers	08-2030-45-9900	Mid-Carolina
17.260	I	2,524	WIA Dislocated Workers	08-2031-45-9900	Mid-Carolina
17.260	I	4,331	WIA Dislocated Workers	08-2031-45-9900	Mid-Carolina
17.260	I	35,925	WIA Dislocated Workers	08-2030-29-9900	Mountain Area
17.260	I	337,888	WIA Dislocated Workers	08-3809-29-9900	NEG CTL Program
17.260	I	42,510	WIA Dislocated Workers	08-2030-59-9900	Northeast DW
17.260	I	121,823	WIA Dislocated Workers	08-2030-47-9900	Northwest Piedmont
17.260	I	105,533	WIA Dislocated Workers	08-2030-47-9900	Northwest Piedmont
17.260	I	111,094	WIA Dislocated Workers	08-2030-58-9900	PeeDee
17.260	I	178,323	WIA Dislocated Workers	08-2030-58-9900	PeeDee
17.260	I	306,193	WIA Dislocated Workers	08-2030-54-9900	Reg Partnership
17.260	I	107,142	WIA Dislocated Workers	08-2030-28-9900	Regon Q
17.260	I	206,472	WIA Dislocated Workers	08-2030-55-9900	Southwestern
17.260	I	58,167	ARRA - WIA Dislocated Workers	08-4030-1380-49	Region D
17.260	I	3,734	ARRA - WIA Dislocated Workers	N/A	Council of Governments
17.260	I	21,950	ARRA - WIA Dislocated Workers	08-4030-40-6331-09	East Carolina Workforce
17.260	I	29,826	ARRA - WIA Dislocated Workers	08-4030-49-1533	High Country Council Governments
17.260	I	3,210	ARRA - WIA Dislocated Workers	08-4030-33-9900	Cape Fear
17.260	I	33,807	ARRA - WIA Dislocated Workers	08-4030-36-9900	Centralina
17.260	I	58,241	ARRA - WIA Dislocated Workers	08-4030-37-9900	Charlotte
17.260	I	29,309	ARRA - WIA Dislocated Workers	08-4030-40-9900	Eastern Carolina
17.260	I	49,660	ARRA - WIA Dislocated Workers	08-4030-43-9900	Kerr Tar
17.260	I	3,264	ARRA - WIA Dislocated Workers	08-4030-44-9900	Lumber River
17.260	I	507	ARRA - WIA Dislocated Workers	08-4030-44-9900	Lumber River
17.260	I	4,852	ARRA - WIA Dislocated Workers	08-4030-44-9900	Lumber River
17.260	I	1,804	ARRA - WIA Dislocated Workers	08-4030-29-9900	Mountain Area
17.260	I	6,321	ARRA - WIA Dislocated Workers	08-4030-58-9900	PeeDee

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	1,264	ARRA - WIA Dislocated Workers	08-4030-58-9900	PeeDee
17.260	I	3,834	ARRA - WIA Dislocated Workers	08-4030-54-9900	Reg Partnership
17.260	I	3,824	ARRA - WIA Dislocated Workers	08-4030-28-9900	Regon Q
17.260	I	41,966	ARRA - WIA Dislocated Workers	08-4030-55-9900	Southwestern
		94,291,917	Total — WIA Cluster — U. S. Department of Labor		
		94,291,917	Total — WIA		

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

10	D	891,301	U.S. Department of Agriculture		
10	I	12,000	U.S. Department of Agriculture	N/A	NCAT
10	I	23,109	U.S. Department of Agriculture	UACES 23481-03	University of Arkansas
10	I	919	U.S. Department of Agriculture	N/A	University of Kentucky Rsrch
10	I	1,467	U.S. Department of Agriculture	09014 (PRE)	Missouri State University
10	I	-10,590	U.S. Department of Agriculture	00-52100-9616NCAT	Alabama A & M University
10	I	760	U.S. Department of Agriculture	PO #A682853	Colorado State University
10	I	3,056	U.S. Department of Agriculture	332.77-02.532	Tennessee State University
10.001	D	-16	Agricultural Research-Basic and Applied Research		
10.025	D	2,433,779	Plant and Animal Disease, Pest Control, and Animal Care		
10.028	D	70,000	Wildlife Services		
10.153	D	3,643	Market News		
10.156	D	79,356	Federal-State Marketing Improvement Program		
10.162	D	12,982	Inspection Grading and Standardization		
10.163	D	60,360	Market Protection and Promotion		
10.169	D	61,470	Specialty Crop Block Grant Program		
10.170	D	1,836	Specialty Crop Block Grant Program-Farm Bill		
10.202	D	1,394	Cooperative Forestry Research		
10.203	D	287,685	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	I	3,657	Payments to 1890 Land-Grant Colleges and Tuskegee University	PURCHASE ORDER #U130837	University of Maryland-Eastern Shore
10.206	D	3,786,757	Grants for Agricultural Research-Competitive Research Grants		
10.210	D	252,296	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.215	I	29,893	Sustainable Agriculture Research and Education	RD309-101/3842758	Southern Region Sustainable Agriculture Rsrch & Ed Prog
10.216	D	512,461	1890 Institution Capacity Building Grants		
10.217	D	445,852	Higher Education Challenge Grants		
10.217	I	6,287	Higher Education Challenge Grants	416-43-24 A	Iowa State University
10.217	I	29,083	Higher Education Challenge Grants	RH150-127/3840028	University of Georgia
10.250	D	532,474	Agricultural and Rural Economic Research		
10.253	D	49,192	Food Assistance and Nutrition Research Programs (FANRP)		
10.303	I	6,332	Integrated Programs	SUBAWARD NO 451012	Texas A & M University
10.305	D	65,601	International Science and Education Grants		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.308	I	57,104	Resident Instruction Grants for Insular Area Activities	CR-2007-38820-18574	Virginia State University
10.352	I	15,531	Value-Added Producer Grants	412-30-42	Iowa State University
10.352	I	-20	Value-Added Producer Grants	412-30-54	Iowa State University
10.435	D	137,434	State Mediation Grants		
10.443	D	87,660	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.443	I	20	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	2007-51200-03906	Operation Spring Plant, Inc
10.455	D	7,089	Community Outreach and Assistance Partnership Program		
10.475	D	3,921,662	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.479	D	155,575	Food Safety Cooperative Agreements		
10.500	D	398,078	Cooperative Extension Service		
10.500	I	410	Cooperative Extension Service	AGREEMENT # 19070-546071	Virginia Polytechnic Institute and State University
10.557	D	189,914,247	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	80,117,927	Child and Adult Care Food Program		
10.560	D	6,590,973	State Administrative Expenses for Child Nutrition		
10.565	D	378,964	Commodity Supplemental Food Program		
10.567	D	450,923	Food Distribution Program on Indian Reservations		
10.572	D	249,964	WIC Farmers' Market Nutrition Program (FMNP)		
10.576	D	76,885	Senior Farmers Market Nutrition Program		
10.579	D	11,790	ARRA - Child Nutrition Discretionary Grants Limited Availability		
10.582	D	1,144,537	Fresh Fruit and Vegetable Program		
10.605	D	7,789	Quality Samples Program		
10.652	D	90,357	Forestry Research		
10.664	D	6,285,344	Cooperative Forestry Assistance		
10.676	D	2,535,000	Forest Legacy Program		
10.677	D	401,037	Forest Land Enhancement Program		
10.680	D	24,671	Forest Health Protection		
10.681	D	17,777	Wood Education and Resource Center (WERC)		
10.856	D	59,446	1890 Land Grant Institutions Rural Entrepreneurial Outreach Program		
10.912	D	520,056	Environmental Quality Incentives Program		
10.912	I	72,050	Environmental Quality Incentives Program	2008-0116-026	Nat'l Fish & Wildlife
10.912	I	5,557	Environmental Quality Incentives Program	2008-0116-028	Nat'l Fish & Wildlife
10.960	D	184,286	Technical Agricultural Assistance		
		<u>303,574,519</u>	Total — Other Programs — U. S. Department of Agriculture		

U. S. Department of Commerce

11	D	1,054,629	U.S. Department of Commerce		
11	I	6,001	U.S. Department of Commerce	25-6331-0134-006	University of Nebraska
11	I	59,577	U.S. Department of Commerce	05-1115	Atlantic States Marine Fisheries Commission
11	I	38,770	U.S. Department of Commerce	SA-08-03-NC	Atlantic States Marine Fisheries Commission
11.303	D	61,794	Economic Development-Technical Assistance		
11.400	D	941,747	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.417	I	20,024	Sea Grant Support	5710002366	MIT
11.431	D	695	Climate and Atmospheric Research		
11.433	D	-2,022	Marine Fisheries Initiative		
11.435	I	22,092	Southeast Area Monitoring and Assessment Program	FY2009-001	SC Dept of Natural Resources
11.435	I	352	Southeast Area Monitoring and Assessment Program	FY2009-002	SC Dept of Natural Resources
11.440	D	82,460	Environmental Sciences, Applications, Data, and Education		
11.450	D	269,958	Automated Flood Warning Systems (AFWS)		
11.469	D	379,774	Congressionally Identified Awards and Projects		
11.472	D	50,000	Unallied Science Program		
11.473	I	156	Coastal Services Center	S107	SC Sea Grant Consortium
11.473	I	2,278	Coastal Services Center	09-0213	ImageCat, Inc
11.550	D	1,055,506	Public Telecommunications Facilities Planning and Construction		
11.555	D	678,756	Public Safety Interoperable Communications Grant Program		
11.609	D	53,556	Measurement and Engineering Research and Standards		
11.611	D	2,062,874	Manufacturing Extension Partnership		
		6,838,977	Total — Other Programs — U. S. Department of Commerce		

U. S. Department of Defense

12	D	1,527,476	U.S. Department of Defense		
12	I	3,740	U.S. Department of Defense	08-25, 08-26	Acad. of Applied Sci.
12	I	-65	U.S. Department of Defense	061200263	Concurrent Tech Corp
12	I	114,844	U.S. Department of Defense	80300030	Concurrent Tech Corp
12	I	4,910	U.S. Department of Defense	SITE31ON309	Southeastern Archaeological Research, Inc
12	I	49,835	U.S. Department of Defense	GST040DB0305	Chenega Federal Systems, LLC
12.002	D	329,599	Procurement Technical Assistance for Business Firms		
12.300	D	839,466	Basic and Applied Scientific Research		
12.300	I	23,492	Basic and Applied Scientific Research	R0313-G3	Georgia Inst of Technology
12.400	D	3,041,636	Military Construction, National Guard		
12.401	D	12,184,903	National Guard Military Operations and Maintenance (O&M) Projects		
12.404	D	2,383,203	National Guard Civilian Youth Opportunities		
12.420	D	382,321	Military Medical Research and Development		
12.420	I	398,858	Military Medical Research and Development	W81XWH-05-1-0383	Moses Cone Health System
12.420	I	30,441	Military Medical Research and Development	W81XWH-05-1-0383	Moses Cone Health System
12.431	D	974,900	Basic Scientific Research		
12.431	I	16,224	Basic Scientific Research	G-2618-1	Colorado State Univ.
12.431	I	2,597	Basic Scientific Research	08-91	Academy of Applied Science
12.800	D	258,190	Air Force Defense Research Sciences Program		
12.800	I	15,488	Air Force Defense Research Sciences Program	715-1	Intelligent Automation, Inc
12.800	I	21,753	Air Force Defense Research Sciences Program	FA8650-08-C-3829	Industrial Meas. Syst.
12.901	D	122,279	Mathematical Sciences Grants Program		
12.901	I	68,893	Mathematical Sciences Grants Program	H98230-08-1-0257	Nat'l Foreign Lang Ctr

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.902	D	147,077	Information Security Grant Program		
12.910	D	214,995	Research and Technology Development		
		23,157,055	Total — Other Programs — U. S. Department of Defense		

U. S. Department of Housing and Urban Development

14	I	4,421	U.S. Department of Housing and Urban Development	AGREEMENT DATED 1/1/2005	City of Greensboro
14	I	12,992	U.S. Department of Housing and Urban Development	AGREEMENT DATED FEB 1, 2008	City of Greensboro
14.169	D	26,855	Housing Counseling Assistance Program		
14.171	D	72,769	Manufactured Home Construction and Safety Standards		
14.219	D	6,497	Community Development Block Grants/Small Cities Program		
14.231	D	2,506,672	Emergency Shelter Grants Program		
14.237	D	36,282	Historically Black Colleges and Universities Program		
14.241	D	2,227,443	Housing Opportunities for Persons with AIDS		
14.246	D	98,000	Community Development Block Grants/Brownfields Economic Development Initiative		
14.401	D	306,986	Fair Housing Assistance Program-State and Local		
14.512	D	3,100	Community Development Work-Study Program		
14.520	D	342,379	Historically Black Colleges and Universities Program		
14.520	D	463,365	Historically Black Colleges and Universities Program		
14.871	D	3,969,438	Section 8 Housing Choice Vouchers		
14.900	D	910,414	Lead-Based Paint Hazard Control in Privately-Owned Housing		
14.900	I	4,080	Lead-Based Paint Hazard Control in Privately-Owned Housing	2008-1017	City of Greensboro
14.900	I	2,773	Lead-Based Paint Hazard Control in Privately-Owned Housing	2009-1004	City of Greensboro
		10,994,466	Total — Other Programs — U. S. Department of Housing and Urban Development		

U. S. Department of Interior

15	D	89,628	U.S. Department of the Interior		
15.608	D	1,865	Fish and Wildlife Management Assistance		
15.615	D	604,588	Cooperative Endangered Species Conservation Fund		
15.616	D	35,001	Clean Vessel Act		
15.622	D	54,199	Sportfishing and Boating Safety Act		
15.630	D	864	Coastal Program		
15.631	D	25,500	Partners for Fish and Wildlife		
15.632	D	61,019	Conservation Grants Private Stewardship for Imperiled Species		
15.633	D	173,306	Landowner Incentive Program		
15.634	D	1,390,743	State Wildlife Grants		
15.634	I	19,870	State Wildlife Grants	09-SFWS-363827-ASU	Auburn University
15.649	I	11,918	Service Training and Technical Assistance (Generic Training)	9014	Missouri State University
15.807	I	75	Earthquake Hazards Reduction Program	PO NO. 119507	Southern Cal Earthquake Ctr
15.807	I	409	Earthquake Hazards Reduction Program	SUBGRANT#238611A	University of Oregon
15.808	D	35,606	U.S. Geological Survey-Research and Data Collection		
15.810	D	4,183	National Cooperative Geologic Mapping Program		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
15.904	D	765,648	Historic Preservation Fund Grants-In-Aid		
15.916	D	1,090,423	Outdoor Recreation-Acquisition, Development and Planning		
15.929	D	39,000	Save America's Treasures		
		4,403,845	Total — Other Programs — U. S. Department of Interior		
U. S. Department of Justice					
16	D	37,701	U.S. Department of Justice		
16.202	D	151,451	Prisoner Reentry Initiative Demonstration (Offender Reentry)		
16.220	D	240,262	Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances		
16.523	D	1,017,142	Juvenile Accountability Block Grants		
16.540	D	1,464,302	Juvenile Justice and Delinquency Prevention-Allocation to States		
16.541	D	120,002	Part E-Developing, Testing and Demonstrating Promising New Programs		
16.543	D	162,947	Missing Children's Assistance		
16.543	I	2,035	Missing Children's Assistance	215-GREE-NC-PS09	Nat'l Childrens Alliance
16.543	I	8,533	Missing Children's Assistance	GREE NC PS 08	Nat'l Childrens Alliance
16.548	D	73,388	Title V-Delinquency Prevention Program		
16.550	D	58,809	State Justice Statistics Program for Statistical Analysis Centers		
16.554	D	59,973	National Criminal History Improvement Program (NCHIP)		
16.560	D	406,646	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560	I	4,429	National Institute of Justice Research, Evaluation, and Development Project Grants	08-1476	USC Rsrch Fdn
16.572	D	5,285,439	State Criminal Alien Assistance Program		
16.575	D	10,429,138	Crime Victim Assistance		
16.576	D	2,509,545	Crime Victim Compensation		
16.579	D	380,345	Edward Byrne Memorial Formula Grant Program		
16.580	D	379,752	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	36,294	Drug Court Discretionary Grant Program		
16.588	D	2,683,887	Violence Against Women Formula Grants		
16.589	D	419,323	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program		
16.590	D	276,043	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.593	D	14,800	Residential Substance Abuse Treatment for State Prisoners		
16.601	D	123,639	Corrections-Training and Staff Development		
16.607	D	9,579	Bulletproof Vest Partnership Program		
16.609	D	384,726	Community Prosecution and Project Safe Neighborhoods		
16.710	D	77,238	Public Safety Partnership and Community Policing Grants		
16.712	D	120,150	Police Corps		
16.727	D	284,420	Enforcing Underage Drinking Laws Program		
16.738	D	5,387,402	Edward Byrne Memorial Justice Assistance Grant Program		
16.740	D	325,894	Statewide Automated Victim Information Notification (SAVIN) Program		
16.741	D	1,289,237	Forensic DNA Backlog Reduction Program		
16.742	D	236,299	Paul Coverdell Forensic Sciences Improvement Grant Program		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
16.744	D	836,555	Anti-Gang Initiative		
16.748	D	207,038	Review)		
16.750	D	2,348	Support for Adam Walsh Act Implementation Grant Program		
16.753	D	86,572	Congressionally Recommended Awards		
		35,593,283	Total — Other Programs — U. S. Department of Justice		

U. S. Department of Labor

17	D	10,634	U.S. Department of Labor		
17	I	15,708	U.S. Department of Labor	N/A	Piedmont Triad
17	I	3,070	U.S. Department of Labor	0-2020-33	Cape Fear Council of Governments
17	I	360	U.S. Department of Labor	LD 03-13-02	Piedmont Triad Partnership
17.002	D	1,838,245	Labor Force Statistics		
17.005	D	147,182	Compensation and Working Conditions		
17.225	D	2,998,056,043	Unemployment Insurance		
17.225	D	345,054,882	ARRA - Unemployment Insurance		
17.235	D	2,629,126	Senior Community Service Employment Program		
17.245	D	16,095,585	Trade Adjustment Assistance		
17.251	D	226,789	Native American Employment and Training Programs		
17.261	D	4,696,700	WIA Pilots, Demonstrations, and Research Projects		
17.261	I	4,576	WIA Pilots, Demonstrations, and Research Projects	FG030703	Piedmont Triad Partnership
17.261	I	70,430	WIA Pilots, Demonstrations, and Research Projects	FG050701	Piedmont Triad Partnership
17.261	I	1,005	WIA Pilots, Demonstrations, and Research Projects	AIHC-01-09-01-08	Piedmont Triad Partnership
17.261	I	39,957	WIA Pilots, Demonstrations, and Research Projects	TG090803	Piedmont Triad Partnership
17.261	I	2,388	WIA Pilots, Demonstrations, and Research Projects	UNCG-03-09	Piedmont Triad Partnership
17.261	I	71,323	WIA Pilots, Demonstrations, and Research Projects	FG070702	Piedmont Triad Partnership
17.261	I	101,207	WIA Pilots, Demonstrations, and Research Projects	CONTRACT NO: TG090801	Piedmont Triad Partnership
17.267	D	4,690	Incentive Grants-WIA Section 503		
17.267	I	6,293	Incentive Grants-WIA Section 503	08-2050-40-6169	Eastern Carolina Workforce Dev Board
17.267	I	663	Incentive Grants-WIA Section 503	08-2050-40-6331-09	East Carolina Workforce
17.267	I	2,097	Incentive Grants-WIA Section 503	08-2050-40-9900	Eastern Carolina
17.269	D	205,830	Community Based Job Training Grants		
17.270	D	46,467	Reintegration of Ex-Offenders		
17.502	D	105,595	Occupational Safety and Health-Susan Harwood Training Grants		
17.503	D	4,966,948	Occupational Safety and Health-State Program		
17.504	D	1,406,385	Consultation Agreements		
17.600	D	122,712	Mine Health and Safety Grants		
17.807	D	86,568	Transition Assistance Program		
		3,376,019,458	Total — Other Programs — U. S. Department of Labor		

U. S. Department of State

19.300	I	10,000	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	824-02h	National Council for Eurasian
		10,000	Total — Other Programs — U. S. Department of State		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Department of Transportation</u>					
20	D	606,540	U.S. Department of Transportation		
20	I	16,672	U.S. Department of Transportation	DTRT07-G-0004	University of Tennessee-Knoxville
20.106	D	28,492,922	Airport Improvement Program		
20.215	D	26,690	Highway Training and Education		
20.218	D	7,571,188	National Motor Carrier Safety		
20.232	D	19,929	Commercial Driver License State Programs		
20.234	D	402,729	Safety Data Improvement Program		
20.237	D	48,373	Commercial Vehicle Information Systems and Networks		
20.312	D	707,345	High Speed Ground Transportation-Next Generation High Speed Rail Program		
20.505	D	543,918	Federal Transit-Metropolitan Planning Grants		
20.509	D	23,042,736	Formula Grants for Other Than Urbanized Areas		
20.514	I	603	Public Transportation Research	N/A	Nat'l Center for Senior Transportation
20.700	D	225,362	Pipeline Safety Program Base Grants		
20.701	I	9,712	University Transportation Centers Program	08-015	University of Alabama-Tusca
20.703	D	258,241	Interagency Hazardous Materials Public Sector Training and Planning Grants		
		<u>61,972,960</u>	Total — Other Programs — U. S. Department of Transportation		
<u>U. S. Department of Treasury</u>					
21.003	I	4,281	Taxpayer Service	GRANT 10071564	Internal Revenue Service
		<u>4,281</u>	Total — Other Programs — U. S. Department of Treasury		
<u>U. S. Appalachian Regional Commission</u>					
23.001	D	-1,889	Appalachian Regional Development (See individual Appalachian Programs)		
23.002	D	39,975	Appalachian Area Development		
23.011	D	679,769	Appalachian Research, Technical Assistance, and Demonstration Projects		
23.011	I	27,203	Appalachian Research, Technical Assistance, and Demonstration Projects	NC-15786-07	Appalachian Regional Commission
23.011	I	3,977	Appalachian Research, Technical Assistance, and Demonstration Projects	220007-02-2	E Tenn. State University
		<u>749,035</u>	Total — Other Programs — U. S. Appalachian Regional Commission		
<u>U. S. Equal Employment Opportunity Commission</u>					
30	D	44,550	Equal Employment Opportunity Commission		
		<u>44,550</u>	Total — Other Programs — U. S. Equal Employment Opportunity Commission		
<u>U. S. General Services Administration</u>					
39.003	D	955,112	Donation of Federal Surplus Personal Property		
		<u>955,112</u>	Total — Other Programs — U. S. General Services Administration		
<u>Library of Congress</u>					
42	I	46,735	Library of Congress	00G-LIB-ND001	Education and Research Consort
		<u>46,735</u>	Total — Other Programs — Library of Congress		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>National Aeronautics and Space Administration</u>					
43	D	23,723	National Aeronautics and Space Administration		
43	I	12,158	National Aeronautics and Space Administration	1329344	California Inst of Technology Jet Propulsion Lab
43	I	2,103	National Aeronautics and Space Administration	CHECK DATED 5-23-00	National Action Council for Minorities in Engineering
43	I	51,734	National Aeronautics and Space Administration	LETTER DATED 9-23-03	National Action Council for Minorities in Engineering
43.001	D	39,311	Aerospace Education Services Program		
		129,029	Total — Other Programs — National Aeronautics and Space Administration		
<u>National Endowment for the Arts and Humanities</u>					
45	I	5,000	National Foundation on the Arts and the Humanities	3382/2009	Southern Arts Federation
45.007	D	937,078	Promotion of the Arts-State and Regional Program		
45.024	D	91,533	Promotion of the Arts-Grants to Organizations and Individuals		
45.024	I	1,800	Promotion of the Arts-Grants to Organizations and Individuals	3475	Southern Arts Federation
45.024	I	1,186	Promotion of the Arts-Grants to Organizations and Individuals	PA-52057-06	The Alliance for American Quil
45.149	D	6,010	Promotion of the Humanities-Division of Preservation and Access		
45.160	D	137,651	Promotion of the Humanities-Fellowships and Stipends		
45.163	D	171,379	Promotion of the Humanities-Professional Development		
45.164	D	1,759	Promotion of the Humanities-Public Programs		
45.169	D	2,123	Promotion of the Humanities-Office of Digital Humanities		
45.302	D	318	Museum Assessment Program		
45.310	D	4,385,095	Grants to States		
45.310	I	9,970	Grants to States	4.60115E+15	State Library of North Carolina
45.312	D	595	National Leadership Grants		
45.313	D	374,421	Laura Bush 21st Century Librarian Program		
		6,125,918	Total — Other Programs — National Endowment for the Arts and Humanities		
<u>National Science Foundation</u>					
47	D	71,220	National Science Foundation		
47	I	8,776	National Science Foundation	N/A	Puget Sound Center
47	I	20,942	National Science Foundation	C304	SC Sea Grant Consortium
47	I	18,167	National Science Foundation	PO210929	Indiana Univ./Purdue Univ.
47	I	4,934	National Science Foundation	C254-NA07OAR4170423	SC Sea Grant Consortium
47	I	373	National Science Foundation	Payment Voucher 530F5911726	University of Minnesota
47.041	D	1,272,176	Engineering Grants		
47.041	I	120,924	Engineering Grants	1158-7558-26-2006281	Clemson University
47.041	I	13,340	Engineering Grants	20070594	InsituTec, Inc
47.041	I	8,788	Engineering Grants	NSFUV1B07012008	Dot Metrics Corp
47.041	I	53,127	Engineering Grants	CMMI0751621	University of Cal -Berkley
47.041	I	23,885	Engineering Grants	2975-08-0667	LifeSciTech, LLC
47.041	I	18,783	Engineering Grants	CBET 0736214 /SUB 08-003	Wake Forest University
47.049	D	1,425,032	Mathematical and Physical Sciences		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
47.049	I	59,333	Mathematical and Physical Sciences	08175-000-00-UNC-01	Urban Institute
47.049	I	1,000	Mathematical and Physical Sciences	DMS-0536991	Mathematical Association of America
47.049	I	12,908	Mathematical and Physical Sciences	501-1337-01	Purdue University
47.050	D	622,263	Geosciences		
47.050	I	83,516	Geosciences	07-081	University of New Hampshire
47.070	D	1,739,445	Computer and Information Science and Engineering		
47.070	I	67,315	Computer and Information Science and Engineering	00000195	Brown University
47.070	I	16,688	Computer and Information Science and Engineering	09-059	Arizona State University
47.070	I	28,623	Computer and Information Science and Engineering	1152-7558-206-2006152	Clemson University
47.070	I	5,395	Computer and Information Science and Engineering	321997	Indiana University
47.074	D	1,343,931	Biological Sciences		
47.074	I	1,653	Biological Sciences	423641	National Evolutionary Synthesis Center
47.074	I	24,085	Biological Sciences	423641	National Evolutionary Synthesis Center
47.074	I	4,284	Biological Sciences	09-NSF-1033	Duke University
47.075	D	565,252	Social, Behavioral, and Economic Sciences		
47.075	I	1,638	Social, Behavioral, and Economic Sciences	WFUHS 16308	Wake Forest University
47.076	D	7,944,084	Education and Human Resources		
47.076	I	5,066	Education and Human Resources	802710	SC Adv. Tech Educ
47.076	I	25,987	Education and Human Resources	DUE- 0801893	Texas Engineering Experiment Station
47.076	I	33,402	Education and Human Resources	05-003249 B 00	University of Massachusetts-Lowell
47.076	I	17,436	Education and Human Resources	501-2397-01	Purdue University
47.076	I	1,200	Education and Human Resources	Letter 10/17/06	Amer Educ Rsrch Assoc
47.076	I	101,045	Education and Human Resources	41447002	Utah State University
47.076	I	7,526	Education and Human Resources	DUE - 0717577	University of Wisconsin
47.076	I	8,500	Education and Human Resources	40783-00-01B	Research Fdn of SUNY
47.076	I	45,976	Education and Human Resources	603356	RCC
47.076	I	23,952	Education and Human Resources	PZ06047	University of New Hampshire
47.076	I	135,647	Education and Human Resources	GA10652-128694	University of Virginia
47.076	I	46,784	Education and Human Resources	08-004	Wake Forest University
47.078	D	33,127	Polar Programs		
47.078	I	27,021	Polar Programs	80558	Northern Illinois University
47.078	I	29,459	Polar Programs	ANT-0424589	University of Kansas
47.078	I	232,966	Polar Programs	ANT-0424589	University of Kansas
47.079	D	20,124	International Science and Engineering (OISE)		
47.079	I	139,112	International Science and Engineering (OISE)	3027-NCATS-NSF-0062	Pennsylvania State University
47.082	D	246	ARRA - Trans-NSF Recovery Act Research Support		
		16,516,456	Total — Other Programs — National Science Foundation		
<u>U. S. Small Business Administration</u>					
59	D	490,346	Small Business Administration		
59	I	100,388	Small Business Administration	N/A	Small Bus of NC
59.037	D	2,534,765	Small Business Development Centers		
		3,125,499	Total — Other Programs — U.S. Small Business Administration		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>U. S. Department of Veterans Affairs</u>					
64.005	D	1,141,587	Grants to States for Construction of State Home Facilities		
64.124	D	365,498	All-Volunteer Force Educational Assistance		
64.203	D	301,640	State Cemetery Grants		
		<u>1,808,725</u>	Total — Other Programs — U.S. Department of Veterans Affairs		
<u>U. S. Environmental Protection Agency</u>					
66	D	10,000	Environmental Protection Agency		
66.034	D	21,093	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.202	D	824,312	Congressionally Mandated Projects		
66.202	I	218,890	Congressionally Mandated Projects	1-321-0210976	RTI International
66.432	D	3,301,271	State Public Water System Supervision		
66.433	D	30,132	State Underground Water Source Protection		
66.454	D	234,635	Water Quality Management Planning		
66.456	D	323,874	National Estuary Program		
66.458	D	41,045,500	Capitalization Grants for Clean Water State Revolving Funds		
66.458	D	210,713	ARRA - Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	6,134,452	Nonpoint Source Implementation Grants		
66.468	D	52,076,872	Capitalization Grants for Drinking Water State Revolving Funds		
66.468	D	23,350	ARRA - Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	263,634	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	344,458	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	129,572	Water Protection Grants to the States		
66.479	D	265,543	Wetland Program Grants-State/Tribal Environmental Outcome Wetland Demonstration Program		
66.500	D	862,302	Environmental Protection-Consolidated Research		
66.509	D	89,232	Science To Achieve Results (STAR) Research Program		
66.509	I	6,203	Science To Achieve Results (STAR) Research Program	F012487	University of Michigan
66.514	D	7,742	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	29,328	P3 Award: National Student Design Competition for Sustainability		
66.606	I	5,728	Surveys, Studies, Investigations and Special Purpose Grants	2008-0069-009	Nat'l Fish/Wildlife Fdn
66.607	D	100	Training and Fellowships for the Environmental Protection Agency		
66.608	D	5,484	Environmental Information Exchange Network Grant Program and Related Assistance		
66.701	D	111,906	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	317,559	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.714	D	50,369	Pesticide Environmental Stewardship Regional Grants		
66.716	D	19,879	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		
66.801	D	2,400,525	Hazardous Waste Management State Program Support		
66.802	D	1,898,930	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	258,205	Underground Storage Tank Prevention, Detection and Compliance Program		

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
66.805	D	2,438,360	Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.808	D	15,451	Solid Waste Management Assistance Grants		
66.814	D	7,250	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements		
		113,982,854	Total — Other Programs — U.S. Environmental Protection Agency		
U. S. Department of Energy					
81	D	107,940	U.S. Department of Energy		
81	I	465,463	U.S. Department of Energy	XAX-6-66010-01	Alliance for Sustain
81	I	-372	U.S. Department of Energy	IREC/SOC-NCSU-0806	IREC
81	I	126,833	U.S. Department of Energy	IREC/SOC-NCSU-1107	IREC
81	I	56,063	U.S. Department of Energy	IREC-NMSU/SAI-NCSU	IREC
81	I	43,724	U.S. Department of Energy	N/A	Krell Institute
81	I	57,971	U.S. Department of Energy	GT05-324-001	Mississippi Developm
81	I	43,448	U.S. Department of Energy	GT06-024-001/NSCU0	Mississippi Developm
81	I	42,188	U.S. Department of Energy	NCSU 2006-0083	NASEO
81	I	54,131	U.S. Department of Energy	4000010698	UT-Battelle, LLC
81	I	12,577	U.S. Department of Energy	AC653240	Savannah River Nuclear Solution
81.041	D	2,995,135	Slate Energy Program		
81.041	I	26,423	Slate Energy Program	3048059100-09-045	University of Kentucky
81.042	D	3,850,074	Weatherization Assistance for Low-Income Persons		
81.049	D	216,245	Office of Science Financial Assistance Program		
81.049	I	58,587	Office of Science Financial Assistance Program	G-42-6C7-G2	Georgia Inst of Technology
81.064	I	56,821	Office of Scientific and Technical Information	400063677	UT-Battelle, LLC
81.086	D	140,980	Conservation Research and Development		
81.087	D	1,200	Renewable Energy Research and Development		
81.089	D	60,735	Fossil Energy Research and Development		
81.117	D	45,481	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.119	D	322,040	Slate Energy Program Special Projects		
81.119	I	59,769	Slate Energy Program Special Projects	B555274	University of California
81.124	I	32,060	Predictive Science Academic Alliance Program	64031-001-08	Los Alamos Nat'l Secur
		8,875,516	Total — Other Programs — U.S. Department of Energy		
Federal Emergency Management Agency					
83.544	D	-1,084,685	Public Assistance Grants		
83.548	D	485,293	Hazard Mitigation Grant		
		-599,392	Total — Other Programs — Federal Emergency Management Agency		
U. S. Department of Education					
84	D	9,523,766	U.S. Department of Education		
84	I	62,672	U.S. Department of Education	S-45000-05-013	Edvantia, Inc

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84	I	32,285	U.S. Department of Education	S-45000-05-013	Edvantia, Inc
84	I	23,217	U.S. Department of Education	P/O 761	Guilford County Schools
84	I	23,348	U.S. Department of Education	PO 54595	Southwest Educational Development Lab
84	I	45,515	U.S. Department of Education	PO 54595	Southwest Educational Development Lab
84	I	29,569	U.S. Department of Education	PO 2040	Guilford County Schools
84	I	35,144	U.S. Department of Education	07-NC11	Nat'l Writing Project Corp
84	I	1,093	U.S. Department of Education	06-572-ECU	West Virginia University
84.002	D	15,628,657	Adult Education-Basic Grants to States		
84.003	D	144,451	Bilingual Education		
84.011	D	5,622,588	Migrant Education-State Grant Program		
84.013	D	1,197,838	Title I Program for Neglected and Delinquent Children		
84.015	I	63,671	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	32	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	05-SC-DOE-1024	Duke University
84.016	D	60,813	Undergraduate International Studies and Foreign Language Programs		
84.017	D	64,806	International Research and Studies		
84.021	D	56,899	Overseas Programs-Group Projects Abroad		
84.030	D	-63,623	Clearinghouses for Individuals with Disabilities		
84.031	D	29,735,509	Higher Education-Institutional Aid		
84.048	D	35,252,001	Career and Technical Education -Basic Grants to States		
84.116	D	493,469	Fund for the Improvement of Postsecondary Education		
84.116	I	-647	Fund for the Improvement of Postsecondary Education	OSP03128	University of Cincinnati
84.116	I	7,641	Fund for the Improvement of Postsecondary Education	UF IFAS 00070915	University of Florida
84.116	I	6,775	Fund for the Improvement of Postsecondary Education	144-907422	University of Wisconsin
84.116	I	12,601	Fund for the Improvement of Postsecondary Education	06-572-ECU	West Virginia University
84.120	D	496,645	Minority Science and Engineering Improvement		
84.129	D	602,586	Rehabilitation Long-Term Training		
84.133	I	20,998	National Institute on Disability and Rehabilitation Research	02-8300-2007-0025	Southern University A & M
84.141	D	390,873	Migrant Education-High School Equivalency Program		
84.153	D	54,652	Business and International Education Projects		
84.161	D	305,469	Rehabilitation Services-Client Assistance Program		
84.169	D	458,220	Independent Living-State Grants		
84.170	D	23,289	Javits Fellowships		
84.177	D	783,729	Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind		
84.184	D	131,455	Safe and Drug-Free Schools and Communities-National Programs		
84.185	D	1,173,250	Byrd Honors Scholarships		
84.186	D	7,941,771	Safe and Drug-Free Schools and Communities-State Grants		
84.187	D	70,840	Supported Employment Services for Individuals with Significant Disabilities		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.191	D	105,639	Adult Education-National Leadership Activities		
84.195	D	177,846	Bilingual Education-Professional Development		
84.196	D	1,246,592	Education for Homeless Children and Youth		
84.200	D	776,389	Graduate Assistance in Areas of National Need		
84.206	D	431,987	Javits Gifted and Talented Students Education Grant Program		
84.213	D	1,750,133	Even Start-State Educational Agencies		
84.214	D	264,118	Even Start-Migrant Education		
84.215	D	487,301	Fund for the Improvement of Education		
84.224	D	476,672	Assistive Technology		
84.243	D	2,926,651	Tech-Prep Education		
84.264	I	10,631	Rehabilitation Training-Continuing Education	21708-02063 SO3	Syracuse University
84.265	D	101,453	Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training		
84.271	D	72	Faculty Development Fellowship		
84.287	D	14,214,061	Twenty-First Century Community Learning Centers		
84.293	D	259,924	Foreign Language Assistance		
84.298	D	479,898	State Grants for Innovative Programs		
84.299	D	227,781	Indian Education -Special Programs for Indian Children		
84.305	D	661,182	Education Research, Development and Dissemination		
84.305	I	49,947	Education Research, Development and Dissemination	GM 10087-125783	University of Virginia
84.305	I	34,616	Education Research, Development and Dissemination	2049-S1 R0305A080621	Vanderbilt University
84.310	I	34,850	Parental Information and Resource Centers	U310A060130	Exceptional Children's Assistance Center
84.315	D	198,910	Capacity Building for Traditionally Underserved Populations		
84.318	D	11,263,154	Education Technology State Grants		
84.323	D	756,454	Special Education-State Personnel Development		
84.324	D	1,601,807	Research in Special Education		
84.324	I	83,282	Research in Special Education	223311A	University of Oregon
84.324	I	241,327	Research in Special Education	4-68504-05-268	University of Kentucky RF
84.325	D	2,524,880	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	1,384,320	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.327	I	24,364	Special Education-Technology and Media Services for Individuals with Disabilities	TRSUB09.23 H327A050079	Western Oregon University
84.330	D	728,515	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		
84.331	D	727,817	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		
84.332	D	831,542	Comprehensive School Reform Demonstration		
84.334	D	5,435,625	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.335	D	46,153	Child Care Access Means Parents in School		
84.336	D	19	Teacher Quality Partnership Grants		
84.346	I	94,971	Vocational Education-Occupational and Employment Information State Grants	N/A	Basic Assist Grant
84.349	I	287,064	Early Childhood Educator Professional Development	P28080	South Carolina Department of Education
84.350	D	1,470,397	Transition to Teaching		
84.357	D	27,388,920	Reading First State Grants		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.358	D	4,980,434	Rural Education		
84.365	D	14,822,774	English Language Acquisition Grants		
84.366	D	5,391,141	Mathematics and Science Partnerships		
84.367	D	63,149,681	Improving Teacher Quality State Grants		
84.367	I	3,207	Improving Teacher Quality State Grants	N/A	University of North Alabama
84.367	I	34,094	Improving Teacher Quality State Grants	EAG 1%	Measured Progress, Inc
84.368	D	313,775	Grants for Enhanced Assessment Instruments		
84.369	D	7,660,200	Grants for State Assessments and Related Activities		
84.372	D	1,243,828	Statewide Data Systems		
84.377	D	5,420,800	School Improvement Grants		
84.377	I	2,716	School Improvement Grants	C8U0508	State of Alabama Department of Education
84.378	D	1,190,435	College Access Challenge Grant Program		
84.382	D	496,713	Strengthening Minority-Serving Institutions		
84.928	I	93,782	National Writing Project	95-NC09	Nat'l Writing Proj Corp
84.928	I	84,467	National Writing Project	92-NC08	Nat'l Writing Proj Corp
		<u>295,209,178</u>	Total — Other Programs — U.S. Department of Education		

National Archives and Records Administration

89.003	D	37,354	National Historical Publications and Records Grants		
		<u>37,354</u>	Total — Other Programs — National Archives and Records		

Other Boards and Commissions

90.401	D	13,327,756	Help America Vote Act Requirements Payments		
		<u>13,327,756</u>	Total — Other Programs — Other Boards and Commissions		

U. S. Department of Health and Human Services

93	D	116,840	U.S. Department of Health and Human Services		
93	I	31,318	U.S. Department of Health and Human Services	N/A	Greene County Health Care, Inc
93	I	2,224	U.S. Department of Health and Human Services	PIND-ECU-01	Nat'l Surgical Adjuvant Breast and Bowel Project
93	I	10,862	U.S. Department of Health and Human Services	TIND - 194	Nat'l Surgical Adjuvant Breast and Bowel Project
93	I	1,804	U.S. Department of Health and Human Services	2009-0022	Academic Pediatric Association
93	I	5,388	U.S. Department of Health and Human Services	N/A	Greene County Health Care, Inc
93	I	-6,003	U.S. Department of Health and Human Services	RR571-183/8920667	Board of Regents of the University System of Georgia
93	I	-1,031	U.S. Department of Health and Human Services	FCVP009-02	Central State University
93	I	5,622	U.S. Department of Health and Human Services	PT103662-SC101341	Virginia Commonwealth University
93	I	3,667	U.S. Department of Health and Human Services	N/A	Assoc of Environmental Health
93.003	D	13,359,734	Public Health and Social Services Emergency Fund		
93.006	D	125,425	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	141,592	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse Neglect, and Exploitation		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.042	D	621,693	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals		
93.043	D	570,993	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services		
93.048	D	448,757	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		
93.051	D	144,779	Alzheimer's Disease Demonstration Grants to States		
93.052	D	4,509,166	National Family Caregiver Support, Title III, Part E		
93.061	D	142,836	Innovations in Applied Public Health Research		
93.069	D	18,984,144	Public Health Emergency Preparedness		
93.086	D	486,837	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.087	D	537,575	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		
93.103	D	193,796	Food and Drug Administration-Research		
93.106	D	169,687	Minority International Research Training Grant in the Biomedical and Behavioral Sciences		
93.110	D	930,271	Maternal and Child Health Federal Consolidated Programs		
93.110	I	-10	Maternal and Child Health Federal Consolidated Programs	6U38MC00217-05-01	Sickle Cell Disease Association of America
93.110	I	263,186	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Association of America
93.110	I	90,889	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Association of America
93.110	I	9,764	Maternal and Child Health Federal Consolidated Programs	4836-1732-1218V2	Genetic Alliance, Inc
93.110	I	17,723	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Association of America
93.110	I	3,027	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Association of America
93.116	D	1,770,794	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.121	D	62,004	Oral Diseases and Disorders Research		
93.121	I	25,613	Oral Diseases and Disorders Research	WFUHS 50029	Wake Forest University
93.124	D	43,640	Nurse Anesthetist Traineeships		
93.127	D	114,302	Emergency Medical Services for Children		
93.130	D	188,332	Offices		
93.136	D	1,861,705	Injury Prevention and Control Research and State and Community Based Programs		
93.150	D	772,386	Projects for Assistance in Transition from Homelessness (PATH)		
93.153	D	929,893	Coordinated Services and Access to Research for Women, Infants, Children, and Youth		
93.173	I	22,679	Research Related to Deafness and Communication Disorders	PROJECT NO. 60002973	Ohio State University Research
93.178	D	160,039	Nursing Workforce Diversity		
93.191	D	140,741	Allied Health Special Projects		
93.197	D	553,827	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
93.204	D	83,836	Surveillance of Hazardous Substance Emergency Events		
93.213	D	37,474	Research and Training in Complementary and Alternative Medicine		
93.217	D	8,108,766	Family Planning Services		
93.234	D	53,359	Traumatic Brain Injury State Demonstration Grant Program		
93.235	D	940,837	Abstinence Education Program		
93.236	D	116,985	Grants for Dental Public Health Residency Training		
93.240	D	237,091	State Capacity Building		
93.241	D	538,158	State Rural Hospital Flexibility Program		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.242	D	528,988	Mental Health Research Grants		
93.242	D	75,682	Mental Health Research Grants		
93.242	I	42,271	Mental Health Research Grants	2U01 HD 0400533-07	University of Alabama
93.242	I	154,787	Mental Health Research Grants	MH048762 UNC-G SUB	Duke University
93.242	I	6,863	Mental Health Research Grants	500499.5000.L00203	Dartmouth College
93.242	I	23,269	Mental Health Research Grants	147050	Duke University
93.242	I	36,740	Mental Health Research Grants	161616/157235	Duke University
93.242	I	33,395	Mental Health Research Grants	153844	Duke University
93.242	I	816	Mental Health Research Grants	5479SC	University of California -SF
93.243	D	3,546,861	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	14,885	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	4102-17087	Purdue Univ.
93.243	I	4,267	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	TI-17165	Morehouse School of Medicine
93.247	D	918,087	Advanced Education Nursing Grant Program		
93.251	D	117,889	Universal Newborn Hearing Screening		
93.260	D	445,207	Family Planning-Personnel Training		
93.262	D	5,454	Occupational Safety and Health Program		
93.262	I	15,751	Occupational Safety and Health Program	WUHS 11219	Wake Forest University Health Sciences
93.265	D	153,482	Comprehensive Geriatric Education Program (CGEP)		
93.273	D	433,814	Alcohol Research Programs		
93.273	I	32,560	Alcohol Research Programs	WUHS 12001	Wake Forest University
93.273	I	35,934	Alcohol Research Programs	20090058	Prevention Strategies, LLC
93.273	I	11,040	Alcohol Research Programs	1R21AA016858-01A2	Carolinas Healthcare S
93.273	I	1,452	Alcohol Research Programs	WUHS 12001 R01AA14007-06A1	Wake Forest University
93.273	I	21,315	Alcohol Research Programs	WUHS 12001AMEND1	Wake Forest University
93.277	D	112,335	Career Development Awards		
93.279	D	422,159	Drug Abuse and Addiction Research Programs		
93.279	I	82,587	Drug Abuse and Addiction Research Programs	R414269	University at Buffalo, SUNY
93.279	I	4,247	Drug Abuse and Addiction Research Programs	PO #110532	California Pacific Medical Center
93.279	I	8,679	Drug Abuse and Addiction Research Programs	20080074	Prevention Strategies, LLC
93.279	I	5,247	Drug Abuse and Addiction Research Programs	20080082	Prevention Strategies, LLC
93.279	I	16,467	Drug Abuse and Addiction Research Programs	542650P0902021	Northeastern University
93.279	I	76,152	Drug Abuse and Addiction Research Programs	B6296386201	University of Minnesota
93.279	I	34,025	Drug Abuse and Addiction Research Programs	36-0507-371	Temple University
93.279	I	5,886	Drug Abuse and Addiction Research Programs	2-340-0211567	RTI International
93.281	D	140,172	Mental Health Research Career/Scientist Development Awards		
93.282	D	32,079	Mental Health National Research Service Awards for Research Training		
93.283	D	13,475,175	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	41,629	Centers for Disease Control and Prevention-Investigations and Technical Assistance	TS-1455	Assoc for Prevention Teaching and Research
93.286	D	213,803	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.293	D	891,033	Improving Health and Educational Outcomes of Young People		
93.301	D	248,031	Small Rural Hospital Improvement Grant Program		
93.307	D	2,362,472	Minority Health and Health Disparities Research		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.310	D	32,611	Trans-NIH Research Support		
93.358	D	284,478	Advanced Education Nursing Traineeships		
93.359	I	5,843	Nurse Education, Practice and Retention Grants	1U1KHP07713-03-00/DU 156819	Duke University
93.361	D	95,915	Nursing Research		
93.361	I	6,460	Nursing Research	3527-UNCG-DHHS-8910	Pennsylvania State University
93.365	I	49,915	Sickle Cell Treatment Demonstration Program	4-312-0210355	RTI International
93.390	D	93,875	Academic Research Enhancement Award		
93.393	D	1,626	Cancer Cause and Prevention Research		
93.393	I	40,799	Cancer Cause and Prevention Research	22402-98012664	The University of Texas (MD Anderson Cancer Center)
93.394	I	19,819	Cancer Detection and Diagnosis Research	1R43CA128163-01A1	Southeast Techinventions, Inc
93.395	D	105,495	Cancer Treatment Research		
93.395	I	82,048	Cancer Treatment Research	0255-2461-4609	Mount Sinai School of Medicine
93.395	I	47,653	Cancer Treatment Research	60014860	Ohio State University
93.396	D	193,547	Cancer Biology Research		
93.397	D	43,127	Cancer Centers Support Grants		
93.398	D	131,560	Cancer Research Manpower		
93.398	I	-378	Cancer Research Manpower	5 R25 CA106870-04	University of Alabama
93.398	I	12,480	Cancer Research Manpower	5 R25 CA106870-04	University of Alabama
93.449	D	57,188	Ruminant Feed Ban Support Project		
93.556	D	10,402,586	Promoting Safe and Stable Families		
93.560	D	-187,553	Family Support Payments to States-Assistance Payments		
93.563	D	85,405,341	Child Support Enforcement		
93.563	D	4,249,297	ARRA Child Support Enforcement		
93.566	D	4,227,819	Refugee and Entrant Assistance-State Administered Programs		
93.568	D	96,779,761	Low-Income Home Energy Assistance		
93.570	I	993	Community Services Block Grant-Discretionary Awards	04-1112	National Youth Sport Program
93.576	D	479,225	Refugee and Entrant Assistance-Discretionary Grants		
93.576	I	1,471	Refugee and Entrant Assistance-Discretionary Grants	UTA08-693	University of Texas at Austin
93.576	I	8,425	Refugee and Entrant Assistance-Discretionary Grants	AGREEMENT DATED 5-12-2008	United Hmong Association
93.584	D	651,158	Refugee and Entrant Assistance-Targeted Assistance Grants		
93.586	D	817,839	State Court Improvement Program		
93.590	D	1,343,305	Community-Based Child Abuse Prevention Grants		
93.597	D	250,969	Grants to States for Access and Visitation Programs		
93.599	D	991,602	Chafee Education and Training Vouchers Program (ETV)		
93.603	D	30,292	Adoption Incentive Payments		
93.617	D	164,442	Voting Access for Individuals with Disabilities-Grants to States		
93.618	D	23,211	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems		
93.630	D	1,979,081	Developmental Disabilities Basic Support and Advocacy Grants		
93.630	I	98,221	Developmental Disabilities Basic Support and Advocacy Grants	RFA #1 06-07	NC Council on Developmental Disabilities
93.643	D	354,683	Children's Justice Grants to States		
93.645	D	10,752,561	Child Welfare Services-State Grants		
93.647	D	27,431	Social Services Research and Demonstration		

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.648	I	8,682	Child Welfare Services Training Grants	E00022064-2	University of Missouri-Col
93.652	I	33,514	Adoption Opportunities	90CQ0002/01	Adoption Exchange Association
93.658	D	72,067,267	Foster Care-Title IV-E		
93.658	D	1,669,044	ARRA - Foster Care-Title IV-E		
93.659	D	39,835,245	Adoption Assistance		
93.659	D	2,709,679	ARRA -Adoption Assistance		
93.667	D	64,478,296	Social Services Block Grant		
93.669	D	891,436	Child Abuse and Neglect State Grants		
93.670	D	258,666	Child Abuse and Neglect Discretionary Activities		
93.671	D	1,985,789	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes		
93.674	D	2,781,176	Chafee Foster Care Independence Program		
93.701	D	57,444	ARRA - Trans-NIH Recovery Act Research Support		
93.767	D	207,129,085	Children's Health Insurance Program		
93.768	D	496,966	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities		
93.773	D	7,259,979	Medicare-Hospital Insurance		
93.779	D	2,271,428	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.780	D	609,460	Grants to States for Operation of Qualified High-Risk Pools		
93.790	D	1,056,069	Alternate Non-Emergency Service Providers or Networks		
93.791	D	68,971	Money Follows the Person Rebalancing Demonstration		
93.837	D	14,688	Cardiovascular Diseases Research		
93.838	D	213,066	Lung Diseases Research		
93.846	D	659,869	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	98,405	Arthritis, Musculoskeletal and Skin Diseases Research	PO1000644343	University of Iowa
93.847	D	99,580	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.848	D	551,324	Digestive Diseases and Nutrition Research		
93.848	I	20,573	Digestive Diseases and Nutrition Research	1R01DK064986-01	Duke University
93.848	I	150,971	Digestive Diseases and Nutrition Research	156662/148522/135942	Duke University
93.849	D	225,451	Kidney Diseases, Urology and Hematology Research		
93.853	D	353,115	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	87,971	Extramural Research Programs in the Neurosciences and Neurological Disorders	123467/139612/146343	Duke University
93.853	I	14,445	Extramural Research Programs in the Neurosciences and Neurological Disorders	EH03-339-S3	Evanston Northwestern
93.853	I	24,473	Extramural Research Programs in the Neurosciences and Neurological Disorders	26-1601-53-61	University of Texas -Arlington
93.855	D	255,333	Allergy, Immunology and Transplantation Research		
93.855	I	37	Allergy, Immunology and Transplantation Research	5U2RTW006246-05	University of Alabama
93.855	I	77,087	Allergy, Immunology and Transplantation Research	650980	Fred Hutchinson Can RC
93.855	I	19,934	Allergy, Immunology and Transplantation Research	5-T32-AI007273-23	National Institute of Allergy & Infectious
93.856	I	3,947	Microbiology and Infectious Diseases Research	1R41AI072777-01A1	Soymeds
93.859	D	2,686,767	Biomedical Research and Research Training		
93.859	I	52,651	Biomedical Research and Research Training	T36 GM008789	Carnegie Mellon University
93.859	I	35,039	Biomedical Research and Research Training	1090125-170457	Carnegie Mellon University

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Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.859	I	14,343	Biomedical Research and Research Training	1090155-214820	Carnegie Mellon University
93.864	I	17,740	Population Research	GC11655-130936	University of Virginia
93.864	I	73,981	Population Research	155689-142855	Duke University
93.864	I	-372	Population Research	DS824	Duke University
93.865	D	529,369	Child Health and Human Development Extramural Research		
93.865	I	79,890	Child Health and Human Development Extramural Research	FY2001-086M11	University of Kansas
93.865	I	32,994	Child Health and Human Development Extramural Research	8608-53745	Johns Hopkins University
93.865	I	23,927	Child Health and Human Development Extramural Research	1 (ACCT #5-28641)	Columbia University
93.865	I	25,658	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Inst and State University
93.865	I	1,723	Child Health and Human Development Extramural Research	WFUHS 50528	Wake Forest University
93.865	I	106,562	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Inst and State University
93.865	I	23,280	Child Health and Human Development Extramural Research	5 U01 HD040533-09	University of Alabama
93.865	I	34,835	Child Health and Human Development Extramural Research	R21 HD055202-01	Carolinas Healthcare
93.865	I	12,623	Child Health and Human Development Extramural Research	4964SC-5339SC	University of California -SF
93.865	I	29,381	Child Health and Human Development Extramural Research	1192-7559-209-2006405	Clemson University
93.865	I	20,562	Child Health and Human Development Extramural Research	08-032	University of Texas Med Branch at Galveston
93.865	I	57,872	Child Health and Human Development Extramural Research	09-017	University of Texas Med Branch at Galveston
93.866	D	28,086	Aging Research		
93.866	I	14,564	Aging Research	103857	Brigham and Women's Hospital, Inc
93.867	D	79,987	Vision Research		
93.879	I	17,868	Medical Library Assistance	MUSC07-014	MUSC
93.880	D	5,743	Minority Access to Research Careers		
93.884	D	232,799	Grants for Training in Primary Care Medicine and Dentistry		
93.887	D	361,436	Health Care and Other Facilities		
93.910	D	259,115	Family and Community Violence Prevention Program		
93.910	I	36	Family and Community Violence Prevention Program	FCVP-00-08-123	Central State University
93.913	D	68,835	Grants to States for Operation of Offices of Rural Health		
93.917	D	30,024,592	HIV Care Formula Grants		
93.918	D	279,824	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.926	D	2,860,742	Healthy Start Initiative		
93.940	D	6,421,292	HIV Prevention Activities-Health Department Based		
93.941	D	154,904	HIV Demonstration, Research, Public and Professional Education Projects		
93.944	D	1,473,448	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,713	Assistance Programs for Chronic Disease Prevention and Control		
93.958	D	11,023,392	Block Grants for Community Mental Health Services		
93.959	D	42,072,532	Block Grants for Prevention and Treatment of Substance Abuse		
93.974	D	120,245	Family Planning-Service Delivery Improvement Research Grants		
93.977	D	3,529,043	Preventive Health Services-Sexually Transmitted Diseases Control Grants		
93.988	D	681,134	Systems		
93.991	D	3,135,848	Preventive Health and Health Services Block Grant		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.994	D	15,928,291	Maternal and Child Health Services Block Grant to the States		
93.994	I	10,965	Maternal and Child Health Services Block Grant to the States	U01MC00001	Assoc of Maternal and Child Hlth Programs
93.996	I	2,965	Bioterrorism Training and Curriculum Development Program	T01 HPO1421-05-00	UNMHSC-University of New Mex
		834,860,913	Total — Other Programs — U.S. Department of Health & Human Services		
<u>Corporation for National and Community Service</u>					
94.002	D	270,796	Retired and Senior Volunteer Program		
94.004	D	403,947	Learn and Serve America-School and Community Based Programs		
94.005	D	16,251	Learn and Serve America-Higher Education		
94.005	I	1,167	Learn and Serve America-Higher Education	SUB 00001360	Princeton University
94.006	D	3,602,971	AmeriCorps		
94.006	I	1,661	AmeriCorps	00001363	Princeton University Library
94.007	D	76,934	Planning and Program Development Grants		
94.007	I	15,000	Planning and Program Development Grants	AACC-PR-2008-03	American Association Community Colleges
94.009	D	129,107	Training and Technical Assistance		
		4,517,834	Total — Other Programs — Corporation for National and Community Service		
<u>Social Security Administration</u>					
96.008	D	226,015	Social Security-Work Incentives Planning and Assistance Program		
		226,015	Total — Other Programs — Social Security Administration		
<u>U. S. Department of Homeland Security</u>					
97	D	100,724	U S Department of Homeland Security		
97.001	D	1,632	Disaster Preparedness Demonstration Project		
97.005	I	5,156	State and Local Homeland Security Training Program	2006-GD-T6-K001	Eastern Kentucky University
97.005	I	154,734	State and Local Homeland Security Training Program	451759-09-158	Eastern Kentucky University
97.008	D	294,593	Urban Areas Security Initiative		
97.012	D	2,659,392	Boating Safety Financial Assistance		
97.017	D	7,166,822	Pre-Disaster Mitigation (PDM) Competitive Grants		
97.018	D	45,670	National Fire Academy Training Assistance		
97.023	D	127,628	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.029	D	178,322	Flood Mitigation Assistance		
97.036	D	5,257,414	Disaster Grants-Public Assistance (Presidentially Declared Disasters)		
97.039	D	1,123,773	Hazard Mitigation Grant		
97.041	D	125,301	National Dam Safety Program		
97.042	D	7,377,734	Emergency Management Performance Grants		
97.044	D	99,916	Assistance to Firefighters Grant		
97.045	D	5,539,038	Cooperating Technical Partners		
97.046	D	1,111,047	Fire Management Assistance Grant		
97.056	D	136,243	Port Security Grant Program		
97.070	D	78,529	Map Modernization Management Support		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (DETAIL)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/Indirect	Program Expenditures	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
97.073	D	3,270	State Homeland Security Program (SHSP)		
97.075	D	176,390	Rail and Transit Security Grant Program		
97.077	D	97,738	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.077	I	24,122	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	#2008-DN-077-ARI020-02	Wake Forest University
97.078	D	257,320	Buffer Zone Protection Program (BZPP)		
97.092	D	353,311	Repetitive Flood Claims		
97.108	D	128,007	Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		
97.110	D	5,681	Severe Loss Repetitive Program		
97.111	I	152,322	Regional Catastrophic Preparedness Grant Program (RCPGP)	4000058342	UT-Battelle
		<u>32,781,829</u>	Total — Other Programs — U.S. Department of Homeland Security		
<u>United States Agency for International Development</u>					
98	D	31,437	United States Agency for International Development		
98.012	D	1,482,769	USAID Development Partnerships for University Cooperation and Development		
		<u>1,514,206</u>	Total — Other Programs — United States Agency for International Development		
<u>Other Federal Assistance</u>					
99	D	515,189	Other Federal Assistance		
99	I	-8,927	Other Federal Assistance	LETTER DATED 9/16/2005	US Dept of Public Instruction
99	I	1,805	Other Federal Assistance	LETTER DATED 8/21/02	National Association for Equal Opportunity in Higher Education
99	I	158,401	Other Federal Assistance	N/A	Center for Public Broadcast
		<u>666,468</u>	Total — Other Programs — Other Federal Assistance		
		<u>5,157,470,434</u>	Total — Other Programs		
		<u><u>19,783,037,354</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, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Primary Government</i>					
<u>N. C. Administrative Office of the Courts</u>					
16.580	D	35,861	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.585	D	36,294	Drug Court Discretionary Grant Program		
93.586	D	817,839	State Court Improvement Program		
		<u>889,994</u>	Total — N. C. Administrative Office of the Courts		
<u>N. C. Department of Administration</u>					
14.401	D	306,986	Fair Housing Assistance Program-State and Local		
14.871	D	3,969,438	Section 8 Housing Choice Vouchers		
17.251	D	226,789	Native American Employment and Training Programs		
39.003	D	955,112	Donation of Federal Surplus Personal Property		
64.005	D	1,141,587	Grants to States for Construction of State Home Facilities		
64.203	D	301,640	State Cemetery Grants		
81.041	D	2,995,135	State Energy Program		
81.119	D	322,040	State Energy Program Special Projects		
84.044	D	293,085	TRIO-Talent Search		
93.618	D	23,211	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems		
		<u>10,535,023</u>	Total — N. C. Department of Administration		
<u>N. C. Department of Agriculture and Consumer Services</u>					
10	D	397,353	U.S. Department of Agriculture		
10.025	D	2,395,547	Plant and Animal Disease, Pest Control, and Animal Care		
10.153	D	3,643	Market News		
10.156	D	79,356	Federal-State Marketing Improvement Program		
10.162	D	12,982	Inspection Grading and Standardization		
10.163	D	60,360	Market Protection and Promotion		
10.169	D	61,470	Specialty Crop Block Grant Program		
10.170	D	1,836	Specialty Crop Block Grant Program-Farm Bill		
10.203	D	287,685	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.250	D	411,468	Agricultural and Rural Economic Research		
10.475	D	3,921,662	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.479	D	155,575	Food Safety Cooperative Agreements		
10.555	D	36,355,039	National School Lunch Program		
10.559	D	119,128	Summer Food Service Program for Children		
10.560	D	470,917	State Administrative Expenses for Child Nutrition		
10.565	D	378,964	Commodity Supplemental Food Program		
10.567	D	450,923	Food Distribution Program on Indian Reservations		
10.568	D	1,836,475	Emergency Food Assistance Program (Administrative Costs)		
10.569	D	139,412	ARRA - Emergency Food Assistance Program (Food Commodities)		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
10.569	D	14,890,971	Emergency Food Assistance Program (Food Commodities)		
10.664	D	72,068	Cooperative Forestry Assistance		
15.615	D	147,013	Cooperative Endangered Species Conservation Fund		
66.500	D	862,302	Environmental Protection-Consolidated Research		
93.103	D	191,736	Food and Drug Administration-Research		
93.449	D	57,188	Ruminant Feed Ban Support Project		
		<u>63,761,073</u>	Total — N. C. Department of Agriculture and Consumer Services		

N. C. Department of Commerce

10.250	D	2,812	Agricultural and Rural Economic Research		
11.307	D	600,000	Economic Adjustment Assistance		
14.228	D	43,782,790	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
17.258	D	761,736	ARRA - WIA Adult Program		
17.258	D	10,208,543	WIA Adult Program		
17.259	D	1,432,352	ARRA - WIA Youth Activities		
17.259	D	9,307,154	WIA Youth Activities		
17.260	D	856,470	ARRA - WIA Dislocated Workers		
17.260	D	55,640,274	WIA Dislocated Workers		
17.261	D	4,366,392	WIA Pilots, Demonstrations, and Research Projects		
20.700	D	225,362	Pipeline Safety Program Base Grants		
23.011	D	434,555	Appalachian Research, Technical Assistance, and Demonstration Projects		
		<u>127,618,440</u>	Total — N. C. Department of Commerce		

N. C. Department of Correction

16.202	D	151,451	Prisoner Reentry Initiative Demonstration (Offender Reentry)		
16.572	D	5,285,439	State Criminal Alien Assistance Program		
16.601	D	123,639	Corrections-Training and Staff Development		
17.270	D	46,467	Reintegration of Ex-Offenders		
84.331	D	727,817	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		
		<u>6,334,813</u>	Total — N. C. Department of Correction		

N. C. Community College System

84.002	D	15,421,406	Adult Education-Basic Grants to States		
84.191	D	105,639	Adult Education-National Leadership Activities		
93.859	D	11,008	Biomedical Research and Research Training		
		<u>15,538,053</u>	Total — N. C. Community College System		

N. C. Department of Crime Control and Public Safety

11.450	D	269,958	Automated Flood Warning Systems (AFWS)		
11.555	D	678,756	Public Safety Interoperable Communications Grant Program		
12.400	D	3,041,636	Military Construction, National Guard		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
12.401	D	12,184,903	National Guard Military Operations and Maintenance (O&M) Projects		
12.404	D	2,383,203	National Guard Civilian Youth Opportunities		
15.808	D	35,606	U.S. Geological Survey-Research and Data Collection		
16.523	D	1,017,142	Juvenile Accountability Block Grants		
16.540	D	1,464,302	Juvenile Justice and Delinquency Prevention-Allocation to States		
16.548	D	73,388	Title V-Delinquency Prevention Program		
16.550	D	58,809	State Justice Statistics Program for Statistical Analysis Centers		
16.554	D	59,973	National Criminal History Improvement Program (NCHIP)		
16.575	D	10,429,138	Crime Victim Assistance		
16.576	D	2,509,545	Crime Victim Compensation		
16.579	D	380,345	Edward Byrne Memorial Formula Grant Program		
16.588	D	2,619,768	Violence Against Women Formula Grants		
16.589	D	419,323	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program		
16.590	D	276,043	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		
16.593	D	14,800	Residential Substance Abuse Treatment for State Prisoners		
16.607	D	9,579	Bulletproof Vest Partnership Program		
16.609	D	305,886	Community Prosecution and Project Safe Neighborhoods		
16.712	D	120,150	Police Corps		
16.738	D	5,387,402	Edward Byrne Memorial Justice Assistance Grant Program		
16.740	D	325,894	Statewide Automated Victim Information Notification (SAVIN) Program		
16.741	D	1,289,237	Forensic DNA Backlog Reduction Program		
16.742	D	236,299	Paul Coverdell Forensic Sciences Improvement Grant Program		
16.744	D	836,555	Anti-Gang Initiative		
16.748	D	207,038	Convicted Offender and/or Arrestee DNA Backlog Reduction Program (In-House Analysis and Data Review)		
16.750	D	2,348	Support for Adam Walsh Act Implementation Grant Program		
20.218	D	639,229	National Motor Carrier Safety		
20.234	D	254,834	Safety Data Improvement Program		
20.237	D	48,373	Commercial Vehicle Information Systems and Networks		
20.703	D	258,241	Interagency Hazardous Materials Public Sector Training and Planning Grants		
83.544	D	(1,084,685)	Public Assistance Grants		
83.548	D	485,293	Hazard Mitigation Grant		
93.643	D	354,683	Children's Justice Grants to States		
97.001	D	1,632	Disaster Preparedness Demonstration Project		
97.004	D	567,593	State Domestic Preparedness Equipment Support Program		
97.008	D	294,593	Urban Areas Security Initiative		
97.017	D	7,166,822	Pre-Disaster Mitigation (PDM) Competitive Grants		
97.023	D	127,628	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.029	D	178,322	Flood Mitigation Assistance		
97.036	D	5,257,414	Disaster Grants-Public Assistance (Presidentially Declared Disasters)		
97.039	D	1,123,773	Hazard Mitigation Grant		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
97.042	D	7,377,734	Emergency Management Performance Grants		
97.044	D	19,716	Assistance to Firefighters Grant		
97.045	D	5,539,038	Cooperating Technical Partners		
97.046	D	1,111,047	Fire Management Assistance Grant		
97.056	D	136,243	Port Security Grant Program		
97.067	D	24,722,200	Homeland Security Grant Program		
97.070	D	78,529	Map Modernization Management Support		
97.075	D	176,390	Rail and Transit Security Grant Program		
97.077	D	97,738	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
97.078	D	257,320	Buffer Zone Protection Program (BZPP)		
97.092	D	353,311	Repetitive Flood Claims		
97.110	D	5,681	Severe Loss Repetitive Program		
		102,185,718	Total — N. C. Department of Crime Control and Public Safety		

N. C. Department of Cultural Resources

15.904	D	765,648	Historic Preservation Fund Grants-In-Aid		
15.929	D	39,000	Save America's Treasures		
45.007	D	937,078	Promotion of the Arts-State and Regional Program		
45.310	D	4,367,654	Grants to States		
45.312	D	595	National Leadership Grants		
89.003	D	37,354	National Historical Publications and Records Grants		
		6,147,329	Total — N. C. Department of Cultural Resources		

N. C. Department of Environment and Natural Resources

10.664	D	6,191,556	Cooperative Forestry Assistance		
10.676	D	2,535,000	Forest Legacy Program		
10.677	D	401,037	Forest Land Enhancement Program		
10.902	D	33,023	Soil and Water Conservation		
10.912	D	106,081	Environmental Quality Incentives Program		
11	D	92,591	U.S. Department of Commerce		
11	I	38,770	U.S. Department of Commerce	SA-08-03-NC	Atlantic States Marine Fisheries Commission
11	I	59,577	U.S. Department of Commerce	05-1115	Atlantic States Marine Fisheries Commission
11.400	D	941,747	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.405	D	10,785	Anadromous Fish Conservation Act Program		
11.407	D	156,643	Interjurisdictional Fisheries Act of 1986		
11.419	D	5,420,931	Coastal Zone Management Administration Awards		
11.420	D	623,285	Coastal Zone Management Estuarine Research Reserves		
11.434	D	142,843	Cooperative Fishery Statistics		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.435	I	352	Southeast Area Monitoring and Assessment Program	FY2009-002	SC Dept of Natural Resources
11.435	I	22,092	Southeast Area Monitoring and Assessment Program	FY2009-001	SC Dept of Natural Resources
11.474	D	409,947	Atlantic Coastal Fisheries Cooperative Management Act		
14.900	D	910,414	Lead-Based Paint Hazard Control in Privately-Owned Housing		
15.605	D	1,650,982	Sport Fish Restoration Program		
15.608	I	23,668	Fish and Wildlife Management Assistance	T-4-1 & T-13-1 R	SC Dept of Natural Resources
15.615	D	8,400	Cooperative Endangered Species Conservation Fund		
15.616	D	84,039	Clean Vessel Act		
15.622	D	54,199	Sportfishing and Boating Safety Act		
15.808	D	469,248	U.S. Geological Survey-Research and Data Collection		
15.809	D	442,617	National Spatial Data Infrastructure Cooperative Agreements Program		
15.916	D	1,090,423	Outdoor Recreation-Acquisition, Development and Planning		
20.205	D	73,704	Highway Planning and Construction		
47.074	D	12,896	Biological Sciences		
66.001	D	2,006,092	Air Pollution Control Program Support		
66.032	D	165,777	State Indoor Radon Grants		
66.202	D	824,312	Congressionally Mandated Projects		
66.419	D	8,795,127	Water Pollution Control State, Interstate, and Tribal Program Support		
66.432	D	3,301,271	State Public Water System Supervision		
66.433	D	30,132	State Underground Water Source Protection		
66.454	D	234,635	Water Quality Management Planning		
66.456	D	323,874	National Estuary Program		
66.458	D	210,713	ARRA - Capitalization Grants for Clean Water State Revolving Funds		
66.458	D	41,045,500	Capitalization Grants for Clean Water State Revolving Funds		
66.460	D	6,134,452	Nonpoint Source Implementation Grants		
66.461	D	104,929	Regional Wetland Program Development Grants		
66.468	D	23,350	ARRA - Capitalization Grants for Drinking Water State Revolving Funds		
66.468	D	52,076,872	Capitalization Grants for Drinking Water State Revolving Funds		
66.471	D	263,634	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		
66.472	D	344,458	Beach Monitoring and Notification Program Implementation Grants		
66.474	D	129,572	Water Protection Grants to the States		
66.479	D	265,543	Wetland Program Grants-State/Tribal Environmental Outcome Wetland Demonstration Program		
66.608	D	5,484	Environmental Information Exchange Network Grant Program and Related Assistance		
66.708	D	232,370	Pollution Prevention Grants Program		
66.801	D	2,400,525	Hazardous Waste Management State Program Support		
66.802	D	1,898,930	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	D	258,205	Underground Storage Tank Prevention, Detection and Compliance Program		
66.805	D	2,438,360	Leaking Underground Storage Tank Trust Fund Corrective Action Program		
66.808	D	15,461	Solid Waste Management Assistance Grants		
66.809	D	280,238	Superfund State and Indian Tribe Core Program Cooperative Agreements		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.197	D	553,827	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
97.041	D	125,301	National Dam Safety Program		
		146,495,794	Total — N. C. Department of Environment and Natural Resources		

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

10	D	106,000	U.S. Department of Agriculture		
10.025	D	38,232	Plant and Animal Disease, Pest Control, and Animal Care		
10.028	D	70,000	Wildlife Services		
11.472	D	50,000	Unallied Science Program		
15.605	D	4,880,709	Sport Fish Restoration Program		
15.611	D	6,351,383	Wildlife Restoration		
15.615	D	457,575	Cooperative Endangered Species Conservation Fund		
15.616	D	35,001	Clean Vessel Act		
15.631	D	25,000	Partners for Fish and Wildlife		
15.632	D	9,722	Conservation Grants Private Stewardship for Imperiled Species		
15.633	D	173,306	Landowner Incentive Program		
15.634	D	1,390,743	State Wildlife Grants		
97.012	D	2,659,392	Boating Safety Financial Assistance		
		16,247,063	Total — N. C. Department of Environment and Natural Resources-Wildlife		

N. C. Department of Health and Human Services

10.551	D	1,434,572,955	Supplemental Nutrition Assistance Program		
10.557	D	189,914,247	Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	D	80,110,045	Child and Adult Care Food Program		
10.559	D	5,557,379	Summer Food Service Program for Children		
10.560	D	3,098,708	State Administrative Expenses for Child Nutrition		
10.561	D	812,912	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.561	D	72,955,891	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.572	D	249,964	WIC Farmers' Market Nutrition Program (FMNP)		
10.576	D	76,885	Senior Farmers Market Nutrition Program		
14.231	D	2,506,672	Emergency Shelter Grants Program		
14.241	D	2,227,443	Housing Opportunities for Persons with AIDS		
16.580	D	315,256	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.727	D	284,420	Enforcing Underage Drinking Laws Program		
17.235	D	2,629,126	Senior Community Service Employment Program		
66.701	D	111,906	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.707	D	317,559	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals		
66.714	D	50,369	Pesticide Environmental Stewardship Regional Grants		
66.716	D	19,879	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		
81.042	D	3,850,074	Weatherization Assistance for Low-Income Persons		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.126	D	102,957,053	Rehabilitation Services-Vocational Rehabilitation Grants to States		
84.161	D	305,469	Rehabilitation Services-Client Assistance Program		
84.169	D	458,220	Independent Living-State Grants		
84.177	D	783,729	Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind		
84.181	D	14,322,691	Special Education-Grants for Infants and Families		
84.186	D	2,560,535	Safe and Drug-Free Schools and Communities-State Grants		
84.187	D	70,840	Supported Employment Services for Individuals with Significant Disabilities		
84.224	D	476,672	Assistive Technology		
84.265	D	101,453	Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training		
93.003	D	13,359,734	Public Health and Social Services Emergency Fund		
93.006	D	125,425	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		
93.041	D	141,592	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation		
93.042	D	621,693	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals		
93.043	D	570,993	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services		
93.044	D	14,722,288	Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers		
93.045	D	13,340,917	Special Programs for the Aging-Title III, Part C-Nutrition Services		
93.048	D	306,409	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		
93.051	D	144,779	Alzheimer's Disease Demonstration Grants to States		
93.052	D	4,509,166	National Family Caregiver Support, Title III, Part E		
93.053	D	2,973,066	Nutrition Services Incentive Program		
93.069	D	18,984,144	Public Health Emergency Preparedness		
93.087	D	537,575	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		
93.103	D	2,060	Food and Drug Administration-Research		
93.110	D	930,271	Maternal and Child Health Federal Consolidated Programs		
93.116	D	1,770,794	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		
93.127	D	114,302	Emergency Medical Services for Children		
93.130	D	188,332	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		
93.136	D	1,689,209	Injury Prevention and Control Research and State and Community Based Programs		
93.150	D	772,386	Projects for Assistance in Transition from Homelessness (PATH)		
93.204	D	83,836	Surveillance of Hazardous Substance Emergency Events		
93.217	D	8,108,766	Family Planning-Services		
93.224	D	1,391,341	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	53,359	Traumatic Brain Injury State Demonstration Grant Program		
93.236	D	116,985	Grants for Dental Public Health Residency Training		
93.240	D	237,091	State Capacity Building		
93.241	D	538,158	State Rural Hospital Flexibility Program		

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
93.243	D	3,290,453	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.251	D	117,889	Universal Newborn Hearing Screening		
93.268	D	124,355,990	Immunization Grants		
93.283	D	13,449,286	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.301	D	248,031	Small Rural Hospital Improvement Grant Program		
93.556	D	10,402,586	Promoting Safe and Stable Families		
93.558	D	296,230,671	Temporary Assistance for Needy Families		
93.560	D	(187,553)	Family Support Payments to States-Assistance Payments		
93.563	D	4,249,297	ARRA - Child Support Enforcement		
93.563	D	85,405,341	Child Support Enforcement		
93.566	D	4,227,819	Refugee and Entrant Assistance-State Administered Programs		
93.568	D	96,779,761	Low-Income Home Energy Assistance		
93.569	D	15,497,631	Community Services Block Grant		
93.575	D	161,167,754	Child Care and Development Block Grant		
93.576	D	479,225	Refugee and Entrant Assistance-Discretionary Grants		
93.584	D	651,158	Refugee and Entrant Assistance-Targeted Assistance Grants		
93.590	D	1,343,305	Community-Based Child Abuse Prevention Grants		
93.596	D	118,801,319	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.597	D	250,969	Grants to States for Access and Visitation Programs		
93.599	D	991,602	Chafee Education and Training Vouchers Program (ETV)		
93.603	D	30,292	Adoption Incentive Payments		
93.630	D	1,979,081	Developmental Disabilities Basic Support and Advocacy Grants		
93.645	D	10,752,561	Child Welfare Services-State Grants		
93.658	D	1,669,044	ARRA - Foster Care-Title IV-E		
93.658	D	72,067,267	Foster Care-Title IV-E		
93.659	D	2,709,679	ARRA - Adoption Assistance		
93.659	D	39,835,245	Adoption Assistance		
93.667	D	64,478,296	Social Services Block Grant		
93.669	D	891,436	Child Abuse and Neglect State Grants		
93.670	D	258,666	Child Abuse and Neglect Discretionary Activities		
93.671	D	1,985,789	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes		
93.674	D	2,781,176	Chafee Foster Care Independence Program		
93.703	D	41,540	ARRA - Health Center Integrated Services Development Initiative		
93.767	D	207,129,085	Children's Health Insurance Program		
93.768	D	496,966	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities		
93.773	D	7,259,979	Medicare-Hospital Insurance		
93.777	D	5,805,763	State Survey and Certification of Health Care Providers and Suppliers		
93.778	D	695,749,936	ARRA - Medical Assistance Program		
93.778	D	7,053,854,951	Medical Assistance Program		
93.779	D	632,696	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.790	D	1,056,069	Alternate Non-Emergency Service Providers or Networks		
93.791	D	68,971	Money Follows the Person Rebalancing Demonstration		
93.913	D	68,835	Grants to States for Operation of Offices of Rural Health		
93.917	D	30,024,592	HIV Care Formula Grants		
93.926	D	2,480,362	Healthy Start Initiative		
93.940	D	6,416,153	HIV Prevention Activities-Health Department Based		
93.944	D	1,473,448	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.945	D	1,713	Assistance Programs for Chronic Disease Prevention and Control		
93.958	D	11,023,392	Block Grants for Community Mental Health Services		
93.959	D	42,072,532	Block Grants for Prevention and Treatment of Substance Abuse		
93.977	D	3,529,043	Preventive Health Services-Sexually Transmitted Diseases Control Grants		
93.988	D	681,134	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance System		
93.991	D	3,135,848	Preventive Health and Health Services Block Grant		
93.994	D	15,928,291	Maternal and Child Health Services Block Grant to the States		
96.001	D	49,888,067	Social Security-Disability Insurance		
96.008	D	226,015	Social Security-Work Incentives Planning and Assistance Program		
99	D	278,262	Other Federal Assistance		
		<u>11,284,547,732</u>	Total — N. C. Department of Health and Human Services		

N. C. Department of Insurance

14.171	D	72,769	Manufactured Home Construction and Safety Standards		
93.048	D	142,348	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects		
93.779	D	1,550,891	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.780	D	609,460	Grants to States for Operation of Qualified High-Risk Pools		
97.018	D	45,670	National Fire Academy Training Assistance		
		<u>2,421,138</u>	Total — N. C. Department of Insurance		

N. C. Department of Justice

16.220	D	240,262	Law Enforcement Assistance Narcotics and Dangerous Drugs Registration of Manufacturers, Distributors, and Dispensers of Controlled Substances		
16.543	D	162,947	Missing Children's Assistance		
16.560	D	124,213	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.580	D	28,635	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		
16.710	D	77,238	Public Safety Partnership and Community Policing Grants		
93.775	D	2,377,059	State Medicaid Fraud Control Units		
		<u>3,010,354</u>	Total — N. C. Department of Justice		

N. C. Department of Labor

17.005	D	147,182	Compensation and Working Conditions		
17.503	D	4,966,948	Occupational Safety and Health-State Program		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.504	D	1,406,385	Consultation Agreements		
17.600	D	122,712	Mine Health and Safety Grants		
		6,643,227	Total — N. C. Department of Labor		
<u>N. C. Department of Public Instruction</u>					
10.553	D	83,433,465	School Breakfast Program		
10.555	D	272,091,327	National School Lunch Program		
10.556	D	206,413	Special Milk Program for Children		
10.560	D	3,021,348	State Administrative Expenses for Child Nutrition		
10.579	D	11,790	ARRA - Child Nutrition Discretionary Grants Limited Availability		
10.582	D	1,144,537	Fresh Fruit and Vegetable Program		
12	D	139,760	U.S. Department of Defense		
84	D	81,371	U.S. Department of Education		
84.010	D	342,913,422	Title I Grants to Local Educational Agencies		
84.011	D	5,622,588	Migrant Education-State Grant Program		
84.013	D	1,197,838	Title I Program for Neglected and Delinquent Children		
84.027	D	316,092,826	Special Education-Grants to States		
84.048	D	35,252,001	Career and Technical Education-Basic Grants to States		
84.173	D	11,076,860	Special Education-Preschool Grants		
84.185	D	1,173,250	Byrd Honors Scholarships		
84.186	D	5,381,236	Safe and Drug-Free Schools and Communities-State Grants		
84.196	D	1,246,592	Education for Homeless Children and Youth		
84.206	D	431,987	Javits Gifted and Talented Students Education Grant Program		
84.213	D	1,750,133	Even Start-State Educational Agencies		
84.243	D	2,791,328	Tech-Prep Education		
84.287	D	14,176,632	Twenty-First Century Community Learning Centers		
84.293	D	259,924	Foreign Language Assistance		
84.298	D	479,898	State Grants for Innovative Programs		
84.318	D	11,263,154	Education Technology State Grants		
84.323	D	756,454	Special Education-State Personnel Development		
84.326	D	271,306	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.330	D	728,515	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		
84.332	D	831,542	Comprehensive School Reform Demonstration		
84.357	D	27,388,920	Reading First State Grants		
84.358	D	4,980,434	Rural Education		
84.365	D	14,822,774	English Language Acquisition Grants		
84.366	D	5,391,141	Mathematics and Science Partnerships		
84.367	D	61,278,784	Improving Teacher Quality State Grants		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.368	D	313,775	Grants for Enhanced Assessment Instruments		
84.369	D	7,660,200	Grants for State Assessments and Related Activities		
84.372	D	1,243,828	Statewide Data Systems		
84.377	D	5,420,800	School Improvement Grants		
84.389	D	1,468,456	ARRA - Title I Grants to Local Educational Agencies, Recovery Act		
84.391	D	16,400,827	ARRA - Special Education Grants to States, Recovery Act		
84.392	D	469,740	ARRA - Special Education - Preschool Grants, Recovery Act		
93.235	D	940,837	Abstinence Education Program		
93.293	D	891,033	Improving Health and Educational Outcomes of Young People		
93.600	D	185,510	Head Start		
94.004	D	403,947	Learn and Serve America-School and Community Based Programs		
		<u>1,263,088,503</u>	Total — N. C. Department of Public Instruction		

N. C. Department of Transportation

20.106	D	27,100,632	Airport Improvement Program		
20.205	D	6,256,366	ARRA - Highway Planning and Construction		
20.205	D	1,051,185,350	Highway Planning and Construction		
20.218	D	6,931,959	National Motor Carrier Safety		
20.219	D	917,155	Recreational Trails Program		
20.232	D	19,929	Commercial Driver License State Programs		
20.234	D	147,895	Safety Data Improvement Program		
20.312	D	707,345	High Speed Ground Transportation-Next Generation High Speed Rail Program		
20.505	D	543,918	Federal Transit-Metropolitan Planning Grants		
20.509	D	23,042,736	Formula Grants for Other Than Urbanized Areas		
20.516	I	52,016	Job Access-Reverse Commute	N/A	CTAA
20.600	D	4,435,376	State and Community Highway Safety		
20.601	D	2,706,805	Alcohol Impaired Driving Countermeasures Incentive Grants I		
20.602	D	803,972	Occupant Protection Incentive Grants		
20.604	D	206,839	Safety Incentive Grants for Use of Seatbelts		
20.605	D	309,976	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons		
20.609	D	1,139,372	Safety Belt Performance Grants		
20.610	D	826,853	State Traffic Safety Information System Improvement Grants		
20.612	D	28,793	Incentive Grant Program to Increase Motorcyclist Safety		
20.613	D	690,248	Child Safety and Child Booster Seats Incentive Grants		
23.003	D	5,747,658	Appalachian Development Highway System		
		<u>1,133,801,193</u>	Total — N. C. Department of Transportation		

N. C. Employment Security Commission

17.002	D	1,838,245	Labor Force Statistics		
17.207	D	17,300	ARRA - Employment Service/Wagner-Peyser Funded Activities		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.207	D	25,674,321	Employment Service/Wagner-Peyser Funded Activities		
17.225	D	345,054,882	ARRA - Unemployment Insurance		
17.225	D	2,998,056,043	Unemployment Insurance		
17.245	D	16,095,585	Trade Adjustment Assistance		
17.258	I	(3,413)	WIA Adult Program	07-2020-58-9900	PeeDee
17.258	I	(3,145)	WIA Adult Program	07-2020-37-9900	City of Charlotte
17.258	I	(609)	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	390	ARRA - WIA Adult Program	08-4020-54-9900	Reg Partnership
17.258	I	401	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	402	ARRA - WIA Adult Program	08-4020-58-9900	PeeDee
17.258	I	452	ARRA - WIA Adult Program	08-4020-40-9900	Eastern Carolina
17.258	I	524	ARRA - WIA Adult Program	08-4020-29-9900	Mountain Area
17.258	I	548	ARRA - WIA Adult Program	08-4020-58-9900	PeeDee
17.258	I	590	ARRA - WIA Adult Program	08-4020-44-9900	Lumber River
17.258	I	723	WIA Adult Program	07-2020-55-9900	Southwestern
17.258	I	758	WIA Adult Program	07-2020-45-9900	Mid-Carolina
17.258	I	829	WIA Adult Program	07-2020-58-9900	PeeDee
17.258	I	1,280	WIA Adult Program	07-2020-38-9900	Cumberland Co.
17.258	I	1,503	ARRA - WIA Adult Program	08-4020-28-9900	Region Q
17.258	I	1,571	WIA Adult Program	07-2020-54-9900	Reg Partnership
17.258	I	1,691	WIA Adult Program	07-2020-28-9900	Region Q
17.258	I	1,777	WIA Adult Program	07-2020-38-9900	Cumberland Co.
17.258	I	1,778	WIA Adult Program	07-2020-40-9900	Eastern Carolina
17.258	I	3,500	WIA Adult Program	07-2020-36-9900	Centralina
17.258	I	3,627	ARRA - WIA Adult Program	08-4020-44-9900	Lumber River
17.258	I	6,444	ARRA - WIA Adult Program	08-4020-44-9900	Lumber River
17.258	I	6,614	WIA Adult Program	07-2020-45-9900	Mid-Carolina
17.258	I	9,007	WIA Adult Program	07-2020-33-9900	Cape Fear
17.258	I	9,054	ARRA - WIA Adult Program	08-4020-33-9900	Cape Fear
17.258	I	10,824	WIA Adult Program	08-2020-29-9900	Mountain Area
17.258	I	11,125	ARRA - WIA Adult Program	08-4020-37-9900	City of Charlotte
17.258	I	11,484	WIA Adult Program	08-2020-38-9900	Cumberland Co.
17.258	I	13,764	WIA Adult Program	07-2020-44-9900	Lumber River
17.258	I	14,252	WIA Adult Program	08-2020-34-9900	Capital Area
17.258	I	26,580	ARRA - WIA Adult Program	08-4020-55-9900	Southwestern
17.258	I	34,591	ARRA - WIA Adult Program	08-4020-36-9900	Centralina
17.258	I	46,882	WIA Adult Program	08-2020-40-9900	Eastern Carolina
17.258	I	70,754	WIA Adult Program	08-2020-58-9900	PeeDee
17.258	I	81,431	WIA Adult Program	08-2020-44-9900	Lumber River

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
17.258	I	81,773	WIA Adult Program	08-2020-45-9900	Mid-Carolina
17.258	I	83,648	WIA Adult Program	08-2020-45-9900	Mid-Carolina
17.258	I	144,529	WIA Adult Program	08-2020-55-9900	Southwestern
17.258	I	146,986	WIA Adult Program	08-2020-58-9900	PeeDee
17.258	I	161,779	WIA Adult Program	08-2020-28-9900	Region Q
17.258	I	175,773	WIA Adult Program	08-2020-44-9900	Lumber River
17.258	I	212,706	WIA Adult Program	08-2020-33-9900	Cape Fear
17.258	I	246,986	WIA Adult Program	08-2020-54-9900	Reg Partnership
17.258	I	414,119	WIA Adult Program	08-2020-37-9900	City of Charlotte
17.258	I	482,944	WIA Adult Program	08-2020-44-9900	Lumber River
17.258	I	782,882	WIA Adult Program	08-2020-36-9900	Centralina
17.259	I	2,384	ARRA - WIA Youth Activities	08-4040-45-9900	Mid-Carolina
17.259	I	5,037	ARRA - WIA Youth Activities	08-4040-45-9900	Mid-Carolina
17.260	D	211,738	WIA Dislocated Workers		
17.260	I	(15,754)	WIA Dislocated Workers	07-2030-43-9900	Kerr Tar
17.260	I	(6,232)	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	(581)	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	2	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	244	WIA Dislocated Workers	07-2031-58-9900	Reg Partnership
17.260	I	294	WIA Dislocated Workers	07-2031-45-9900	Mid-Carolina
17.260	I	507	ARRA - WIA Dislocated Workers	08-4030-44-9900	Lumber River
17.260	I	674	WIA Dislocated Workers	07-2030-38-9900	Cumberland Co.
17.260	I	1,029	WIA Dislocated Workers	07-2030-28-9900	Region Q
17.260	I	1,079	WIA Dislocated Workers	07-2030-58-9900	PeeDee
17.260	I	1,126	WIA Dislocated Workers	07-2030-58-9900	PeeDee
17.260	I	1,264	ARRA - WIA Dislocated Workers	08-4030-58-9900	PeeDee
17.260	I	1,397	WIA Dislocated Workers	07-2030-45-9900	Mid-Carolina
17.260	I	1,804	ARRA - WIA Dislocated Workers	08-4030-29-9900	Mountain Area
17.260	I	1,957	WIA Dislocated Workers	08-2030-38-9900	Cumberland Co.
17.260	I	2,222	WIA Dislocated Workers	07-2030-40-9900	Eastern Carolina
17.260	I	2,524	WIA Dislocated Workers	08-2031-45-9900	Mid-Carolina
17.260	I	3,210	ARRA - WIA Dislocated Workers	08-4030-33-9900	Cape Fear
17.260	I	3,264	ARRA - WIA Dislocated Workers	08-4030-44-9900	Lumber River
17.260	I	3,628	WIA Dislocated Workers	07-2031-40-9900	Eastern Carolina
17.260	I	3,824	ARRA - WIA Dislocated Workers	08-4030-28-9900	Region Q
17.260	I	3,834	ARRA - WIA Dislocated Workers	08-4030-54-9900	Reg Partnership
17.260	I	4,222	WIA Dislocated Workers	07-2031-58-9900	Reg Partnership
17.260	I	4,331	WIA Dislocated Workers	08-2031-45-9900	Mid-Carolina
17.260	I	4,852	ARRA - WIA Dislocated Workers	08-4030-44-9900	Lumber River

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	5,658	WIA Dislocated Workers	07-2030-54-9900	Reg Partnership
17.260	I	6,321	ARRA - WIA Dislocated Workers	08-4030-58-9900	PeeDee
17.260	I	8,450	WIA Dislocated Workers	07-2030-33-9900	Cape Fear
17.260	I	8,468	WIA Dislocated Workers	07-2030-44-9900	Lumber River
17.260	I	8,742	WIA Dislocated Workers	07-2031-45-9900	Mid-Carolina
17.260	I	9,157	WIA Dislocated Workers	07-2031-37-9900	Charlotte
17.260	I	9,606	WIA Dislocated Workers	07-2030-37-9900	Charlotte
17.260	I	9,997	WIA Dislocated Workers	07-2050-54-9900	Reg Partnership
17.260	I	14,878	WIA Dislocated Workers	07-2030-55-9900	Southwestern
17.260	I	21,257	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	22,668	WIA Dislocated Workers	07-2030-36-9900	Centralina
17.260	I	25,861	WIA Dislocated Workers	07-2030-43-9900	Kerr Tar
17.260	I	27,736	WIA Dislocated Workers	08-2030-44-9900	Lumber River
17.260	I	29,309	ARRA - WIA Dislocated Workers	08-4030-40-9900	Eastern Carolina
17.260	I	30,582	WIA Dislocated Workers	08-2031-34-9900	Capital Area
17.260	I	33,807	ARRA - WIA Dislocated Workers	08-4030-36-9900	Centralina
17.260	I	35,174	WIA Dislocated Workers	08-2030-38-9900	Cumberland Co.
17.260	I	35,925	WIA Dislocated Workers	08-2030-29-9900	Mountain Area
17.260	I	41,966	ARRA - WIA Dislocated Workers	08-4030-55-9900	Southwestern
17.260	I	42,510	WIA Dislocated Workers	08-2030-59-9900	Northeast DW
17.260	I	43,589	WIA Dislocated Workers	08-2030-45-9900	Mid-Carolina
17.260	I	47,798	WIA Dislocated Workers	08-2030-45-9900	Mid-Carolina
17.260	I	49,660	ARRA - WIA Dislocated Workers	08-4030-43-9900	Kerr Tar
17.260	I	55,214	WIA Dislocated Workers	07-2030-59-9900	Northeast
17.260	I	58,241	ARRA - WIA Dislocated Workers	08-4030-37-9900	Charlotte
17.260	I	105,533	WIA Dislocated Workers	08-2030-47-9900	Northwest Piedmont
17.260	I	107,142	WIA Dislocated Workers	08-2030-28-9900	Region Q
17.260	I	111,094	WIA Dislocated Workers	08-2030-58-9900	PeeDee
17.260	I	121,823	WIA Dislocated Workers	08-2030-47-9900	Northwest Piedmont
17.260	I	138,643	WIA Dislocated Workers	08-2030-44-9900	Lumber River
17.260	I	145,485	WIA Dislocated Workers	08-2030-44-9900	Lumber River
17.260	I	178,323	WIA Dislocated Workers	08-2030-58-9900	PeeDee
17.260	I	206,472	WIA Dislocated Workers	08-2030-55-9900	Southwestern
17.260	I	219,108	WIA Dislocated Workers	08-2031-34-9900	Capital Area
17.260	I	221,932	WIA Dislocated Workers	08-2030-33-9900	Cape Fear
17.260	I	306,193	WIA Dislocated Workers	08-2030-54-9900	Reg Partnership
17.260	I	337,888	WIA Dislocated Workers	08-3809-29-9900	NEG CTL Program
17.260	I	373,388	WIA Dislocated Workers	08-2030-43-9900	Kerr Tar
17.260	I	426,873	WIA Dislocated Workers	08-2030-40-9900	Eastern Carolina

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	618,382	WIA Dislocated Workers	08-2030-37-9900	Charlotte
17.260	I	1,431,656	WIA Dislocated Workers	08-2030-36-9900	Centralina
17.267	I	2,097	Incentive Grants-WIA Section 503	08-2050-40-9900	Eastern Carolina
17.801	D	1,137,897	Disabled Veterans' Outreach Program (DVOP)		
17.804	D	3,159,750	Local Veterans' Employment Representative Program		
17.807	D	86,568	Transition Assistance Program		
84.346	I	94,971	Vocational Education-Occupational and Employment Information State Grants	N/A	Basic Assist Grant
		<u>3,400,496,156</u>	Total — N. C. Employment Security Commission		

N. C. Office of Administrative Hearings

30	D	44,550	Equal Employment Opportunity Commission
		<u>44,550</u>	Total — N. C. Office of Administrative Hearings

N. C. Office of the Governor

84.394	D	126,962,971	ARRA - State Fiscal Stabilization Fund (SFSF)-Education State Grants, Recovery Act
84.397	D	217,307,642	ARRA - State Fiscal Stabilization Fund (SFSF)-Government Services, Recovery Act
94.006	D	3,602,971	AmeriCorps
94.007	D	76,934	Planning and Program Development Grants
94.009	D	129,107	Training and Technical Assistance
		<u>348,079,625</u>	Total — N. C. Office of the Governor

State Board of Elections

90.401	D	13,327,756	Help America Vote Act Requirements Payments
93.617	D	164,442	Voting Access for Individuals with Disabilities-Grants to States
		<u>13,492,198</u>	Total — State Board of Elections
		<u>17,951,377,976</u>	Total — Primary Government

Component Units

University of North Carolina System:

Appalachian State University

10.001	D	(16)	Agricultural Research-Basic and Applied Research		
10.605	D	7,789	Quality Samples Program		
11.433	D	(2,022)	Marine Fisheries Initiative		
11.473	I	2,278	Coastal Services Center	09-0213	ImageCat, Inc
11.609	D	7,515	Measurement and Engineering Research and Standards		
12.901	I	68,893	Mathematical Sciences Grants Program	H98230-08-1-0257	Nat'l Foreign Lang Ctr
15.634	I	19,870	State Wildlife Grants	09-SFWS-363827-ASU	Auburn University
15.807	I	75	Earthquake Hazards Reduction Program	PO NO. 119507	Southern Cal Earthquake Ctr
15.807	I	409	Earthquake Hazards Reduction Program	SUBGRANT#238611A	University of Oregon
23.001	D	(1,889)	Appalachian Regional Development (See individual Appalachian Programs)		
23.011	D	245,214	Appalachian Research, Technical Assistance, and Demonstration Projects		

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
23.011	I	3,977	Appalachian Research, Technical Assistance, and Demonstration Projects	220007-02-2	E Tenn. State University
43.001	D	25,322	Aerospace Education Services Program		
45.149	D	4,270	Promotion of the Humanities-Division of Preservation and Access		
45.163	D	88,620	Promotion of the Humanities-Professional Development		
45.164	D	925	Promotion of the Humanities-Public Programs		
45.302	D	318	Museum Assessment Program		
47.049	D	379,613	Mathematical and Physical Sciences		
47.050	D	34,570	Geosciences		
47.074	D	102,777	Biological Sciences		
47.075	D	36,167	Social, Behavioral, and Economic Sciences		
47.076	D	655,095	Education and Human Resources		
47.076	I	8,500	Education and Human Resources	40783-00-01B	Research Fdn of SUNY
47.078	I	27,021	Polar Programs	80558	Northern Illinois University
47.082	D	246	ARRA - Trans-NSF Recovery Act Research Support		
59.000	D	140,041	Small Business Administration		
66.516	D	29,328	P3 Award: National Student Design Competition for Sustainability		
66.606	I	5,728	Surveys, Studies, Investigations and Special Purpose Grants	2008-0069-009	Nat'l Fish/Wildlife Fdn
81.041	I	26,423	State Energy Program	3048059100-09-045	University of Kentucky
84.007	D	254,947	Federal Supplemental Educational Opportunity Grants		
84.032	D	16,358,684	Federal Family Education Loans		
84.033	D	469,489	Federal Work-Study Program		
84.038	D	4,362,059	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	286,018	TRIO-Student Support Services		
84.047	D	321,229	TRIO-Upward Bound		
84.063	D	8,573,914	Federal Pell Grant Program		
84.116	D	117,312	Fund for the Improvement of Postsecondary Education		
84.153	D	54,652	Business and International Education Projects		
84.184	D	6,689	Safe and Drug-Free Schools and Communities-National Programs		
84.334	D	516,385	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	448,356	Academic Competitiveness Grants		
84.376	D	119,951	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.273	I	21,315	Alcohol Research Programs	WFIHS 12001AMEND1	Wake Forest University
93.390	D	62,950	Academic Research Enhancement Award		
93.865	D	(172)	Child Health and Human Development Extramural Research		
94.002	D	69,198	Retired and Senior Volunteer Program		
94.006	I	1,661	AmeriCorps	00001363	Princeton University Library
94.011	D	474,735	Foster Grandparent Program		
94.016	D	303,712	Senior Companion Program		
		<u>34,740,141</u>	Total — Appalachian State University		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>East Carolina University</u>					
10	I	1,467	U.S. Department of Agriculture	09014 (PRE)	Missouri State University
10.202	D	(1,872)	Cooperative Forestry Research		
10.206	D	15,000	Grants for Agricultural Research-Competitive Research Grants		
10.217	D	72,937	Higher Education Challenge Grants		
10.303	D	1,132	Integrated Programs		
11.000	D	64,209	U.S. Department of Commerce		
11.419	I	54,950	Coastal Zone Management Administration Awards	08-053	University of New Hampshire
11.431	D	110,129	Climate and Atmospheric Research		
11.433	I	38,492	Marine Fisheries Initiative	GASAFFI #106-01-54922/0	Gulf and South Atl. Fisheries Dev Fdn
11.478	D	74,610	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
12	D	53,260	U.S. Department of Defense		
12	I	(65)	U.S. Department of Defense	061200263	Concurrent Tech Corp
12	I	1,629	U.S. Department of Defense	750263 US	Radian Intl, LLC
12	I	4,910	U.S. Department of Defense	SITE31ON309	Southeastern Archaeological Research, Inc
12	I	114,844	U.S. Department of Defense	80300030	Concurrent Tech Corp
12.300	I	11,756	Basic and Applied Scientific Research	AWARD 1140165 / PO 224208	Carnegie Mellon University
12.420	D	519,434	Military Medical Research and Development		
15	D	39,534	U.S. Department of the Interior		
15.608	D	1,865	Fish and Wildlife Management Assistance		
15.630	D	864	Coastal Program		
15.631	D	500	Partners for Fish and Wildlife		
15.649	I	11,918	Service Training and Technical Assistance (Generic Training)	9014	Missouri State University
15.808	D	119,250	U.S. Geological Survey-Research and Data Collection		
16.543	I	2,035	Missing Children's Assistance	215-GREE-NC-PS09	Nat'l Children's Alliance
16.543	I	8,533	Missing Children's Assistance	GREE NC PS 08	Nat'l Children's Alliance
20.514	I	603	Public Transportation Research	N/A	Nat'l Center for Senior Transportation
20.515	I	5,980	State Planning and Research	K5151A-A	Oregon State University
43	D	90,920	National Aeronautics and Space Administration		
43	I	10,099	National Aeronautics and Space Administration	N/A	Carnegie Inst of Washington
43.001	D	20,331	Aerospace Education Services Program		
45.313	D	141,435	Laura Bush 21st Century Librarian Program		
47	D	20,606	National Science Foundation		
47	I	4,934	National Science Foundation	C254-NA07OAR4170423	SC Sea Grant Consortium
47.049	D	179,770	Mathematical and Physical Sciences		
47.049	I	12,908	Mathematical and Physical Sciences	501-1337-01	Purdue University
47.050	D	73,313	Geosciences		
47.050	I	(1,046)	Geosciences	SUB# 16-2002	Amer Museum of Natural History
47.050	I	(27)	Geosciences	03SC-NSF1042	Duke University
47.050	I	12,367	Geosciences	CA 08-20/07-5-23817-3732	University of Maryland Ctr for Envir Sci

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
47.070	D	12,933	Computer and Information Science and Engineering		
47.074	D	327,102	Biological Sciences		
47.074	I	(166)	Biological Sciences	10167-112939	University of Virginia
47.074	I	550	Biological Sciences	532700	Northeastern University
47.074	I	39,578	Biological Sciences	PSA 6458; DEB-0830024	University of Connecticut
47.074	I	42,333	Biological Sciences	GA10618-127098	University of Virginia
47.074	I	108,003	Biological Sciences	50105-3	Field Museum
47.075	D	196,348	Social, Behavioral, and Economic Sciences		
47.076	D	1,012,234	Education and Human Resources		
47.076	I	2,600	Education and Human Resources	PO810722	Florida Atlantic University
47.076	I	13,584	Education and Human Resources	UF08119	University of Florida
47.076	I	91,152	Education and Human Resources	ERD63	Florida Atlantic University
47.078	D	1,636	Polar Programs		
66.509	I	14,354	Science To Achieve Results (STAR) Research Program	54090-A	Western Washington University
66.607	D	100	Training and Fellowships for the Environmental Protection Agency		
81	D	13,631	U.S. Department of Energy		
81	I	(250)	U.S. Department of Energy	545794	Sandia Nat'l Labs
81	I	828	U.S. Department of Energy	634758	Jackson State University
81.049	D	(1,795)	Office of Science Financial Assistance Program		
84.000	D	201,396	U.S. Department of Education		
84	I	1,093	U.S. Department of Education	06-572-ECU	West Virginia University
84	I	35,144	U.S. Department of Education	07-NC11	Nat'l Writing Project Corp
84.007	D	976,810	Federal Supplemental Educational Opportunity Grants		
84.016	D	39,887	Undergraduate International Studies and Foreign Language Programs		
84.021	D	56,899	Overseas Programs-Group Projects Abroad		
84.032	D	30,360,640	Federal Family Education Loans		
84.033	D	1,058,214	Federal Work-Study Program		
84.038	D	12,383,774	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	16,499,234	Federal Pell Grant Program		
84.116	I	12,601	Fund for the Improvement of Postsecondary Education	06-572-ECU	West Virginia University
84.133	I	20,998	National Institute on Disability and Rehabilitation Research	02-8300-2007-0025	Southern University A & M
84.264	I	10,631	Rehabilitation Training-Continuing Education	21708-02063 SO3	Syracuse University
84.324	I	73,786	Research in Special Education	5468	University of Connecticut
84.325	D	354,520	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.327	I	24,364	Special Education-Technology and Media Services for Individuals with Disabilities	TRSUB09.23 H327A050079	Western Oregon University
84.350	D	94,889	Transition to Teaching		
84.375	D	521,504	Academic Competitiveness Grants		
84.376	D	169,230	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93	D	5,444	U.S. Department of Health and Human Services		
93	I	1,804	U.S. Department of Health and Human Services	2009-0022	Academic Pediatric Association

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93	I	2,224	U.S. Department of Health and Human Services	PIND-ECU-01	Nat'l Surgical Adjuvant Breast and Bowel Project
93	I	5,388	U.S. Department of Health and Human Services	N/A	Greene County Health Care, Inc
93	I	10,862	U.S. Department of Health and Human Services	TIND - 194	Nat'l Surgical Adjuvant Breast and Bowel Project
93	I	31,318	U.S. Department of Health and Human Services	N/A	Greene County Health Care, Inc
93.061	D	142,836	Innovations in Applied Public Health Research		
93.086	D	486,837	Healthy Marriage Promotion and Responsible Fatherhood Grants		
93.103	D	4,267	Food and Drug Administration-Research		
93.113	D	384,895	Environmental Health		
93.124	D	11,696	Nurse Anesthetist Traineeships		
93.135	I	4,350	Centers for Research and Demonstration for Health Promotion and Disease Prevention	CDC/NEHA ORDER 0009-ECU	Nat'l Environmental Health Assoc
93.153	D	929,893	Coordinated Services and Access to Research for Women, Infants, Children, and Youth		
93.173	D	334,429	Research Related to Deafness and Communication Disorders		
93.173	I	4,098	Research Related to Deafness and Communication Disorders	WFUHS 53331	Wake Forest Sch of Med
93.173	I	16,589	Research Related to Deafness and Communication Disorders	00000020	Jackson Lab
93.173	I	22,907	Research Related to Deafness and Communication Disorders	PO626324/RO1DC007431	Jackson Lab
93.173	I	25,015	Research Related to Deafness and Communication Disorders	2000403582	Johns Hopkins University
93.184	I	7,010	Disabilities Prevention	N/A	Voice for All
93.239	I	4,535	Policy Research and Evaluation Grants	UKRF 3048104033-08-250	University of Kentucky
93.247	D	254,258	Advanced Education Nursing Grant Program		
93.262	D	1,920	Occupational Safety and Health Program		
93.273	D	786,542	Alcohol Research Programs		
93.273	I	6,893	Alcohol Research Programs	N/A	University of Wisconsin
93.273	I	136,045	Alcohol Research Programs	1-48U-9621	RTI International
93.279	D	256,184	Drug Abuse and Addiction Research Programs		
93.279	I	21,674	Drug Abuse and Addiction Research Programs	ERH18	Florida Atlantic University
93.283	I	18,845	Centers for Disease Control and Prevention-Investigations and Technical Assistance	5U36CD319276	AAMC
93.283	I	20,286	Centers for Disease Control and Prevention-Investigations and Technical Assistance	U36CCU319276 (CDC)	AAMC
93.286	D	105,029	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.333	D	156,015	Clinical Research		
93.342	D	87,231	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	113,529	Advanced Education Nursing Traineeships		
93.361	D	77,240	Nursing Research		
93.364	D	250,077	Nursing Student Loans		
93.389	I	6,283	National Center for Research Resources	UT13177	Ohio University
93.395	D	779,843	Cancer Treatment Research		
93.395	I	(2,435)	Cancer Treatment Research	CA27469-25	Gynecologic Oncology Group
93.395	I	(1,102)	Cancer Treatment Research	CA27469-24	Gynecologic Oncology Group
93.395	I	25	Cancer Treatment Research	8817	Amer Coll of Radiology
93.395	I	53	Cancer Treatment Research	RTOG9413	Amer Coll of Radiology
93.395	I	97	Cancer Treatment Research	RTOG0212	Amer Coll of Radiology

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.395	I	195	Cancer Treatment Research	FB-AX-003	Nat'l Surgical Adjuvant Breast and Bowel Project
93.395	I	435	Cancer Treatment Research	E2603	Eastern Cooperative Oncology Group
93.395	I	631	Cancer Treatment Research	PACCT-1	Eastern Cooperative Oncology Group
93.395	I	2,046	Cancer Treatment Research	B-42	Nat'l Surgical Adjuvant Breast and Bowel Project
93.395	I	2,501	Cancer Treatment Research	C-08	Nat'l Surgical Adjuvant Breast and Bowel Project
93.395	I	3,878	Cancer Treatment Research	E1697	Eastern Cooperative Oncology Group
93.395	I	4,501	Cancer Treatment Research	RTOG 0521	Amer Coll of Radiology
93.395	I	4,563	Cancer Treatment Research	RTOG0247	Amer Coll of Radiology
93.395	I	15,863	Cancer Treatment Research	NCIC MA 27	Eastern Cooperative Oncology Group
93.395	I	25,532	Cancer Treatment Research	TFED35-194	Nat'l Surgical Adjuvant Breast and Bowel Project
93.395	I	25,676	Cancer Treatment Research	RTOG 0522	Amer Coll of Radiology
93.395	I	51,158	Cancer Treatment Research	98543-1207	Nat'l Childhood Cancer Found
93.396	D	208,740	Cancer Biology Research		
93.398	D	114,846	Cancer Research Manpower		
93.399	I	9,333	Cancer Control	PFED21-ECU01	Nat'l Surgical Adjuvant Breast and Bowel Project
93.837	D	459,639	Cardiovascular Diseases Research		
93.837	I	1,965	Cardiovascular Diseases Research	148732	Duke University
93.837	I	7,681	Cardiovascular Diseases Research	148555	Duke University
93.837	I	8,654	Cardiovascular Diseases Research	156245/143030	Duke University
93.837	I	39,037	Cardiovascular Diseases Research	155936/148555/136292	Duke University
93.837	I	82,311	Cardiovascular Diseases Research	121654/154346/145571 303-6592	Duke University
93.837	I	122,749	Cardiovascular Diseases Research	156245/143029	Duke University
93.839	I	2,099	Blood Diseases and Resources Research	7210027	St Jude Children's Research Hosp
93.839	I	5,382	Blood Diseases and Resources Research	7251881	St Jude Children's Research Hosp
93.839	I	49,865	Blood Diseases and Resources Research	111270040-7302990	St Jude Children's Research Hosp
93.846	D	761,990	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	(1,105)	Arthritis, Musculoskeletal and Skin Diseases Research	148732	Duke University
93.847	D	1,399,479	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.848	D	274,595	Digestive Diseases and Nutrition Research		
93.848	I	112,686	Digestive Diseases and Nutrition Research	0003320	University of Pittsburgh
93.849	D	319,884	Kidney Diseases, Urology and Hematology Research		
93.849	I	16,057	Kidney Diseases, Urology and Hematology Research	R01 DK65114-01	Tufts University
93.849	I	53,003	Kidney Diseases, Urology and Hematology Research	U01DK061700 (NIH)	Rhode Island Hosp
93.853	D	40,144	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	329	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06657 (M-08-335)	Yale University
93.853	I	11,377	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07186	Yale University
93.853	I	25,732	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-07-203	Washington University
93.855	D	1,504,835	Allergy, Immunology and Transplantation Research		
93.856	D	198,183	Microbiology and Infectious Diseases Research		
93.859	D	77,574	Biomedical Research and Research Training		

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93.859	I	3,117	Biomedical Research and Research Training	9000613	University of Pittsburgh
93.865	D	80,699	Child Health and Human Development Extramural Research		
93.865	I	20,562	Child Health and Human Development Extramural Research	08-032	University of Texas Med Branch at Galveston
93.865	I	29,381	Child Health and Human Development Extramural Research	1192-7559-209-2006405	Clemson University
93.865	I	57,872	Child Health and Human Development Extramural Research	09-017	University of Texas Med Branch at Galveston
93.866	D	566,139	Aging Research		
93.884	D	232,799	Grants for Training in Primary Care Medicine and Dentistry		
93.887	D	310,889	Health Care and Other Facilities		
93.918	D	279,824	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.925	D	83,250	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
93.956	D	163,703	Agricultural Health and Safety Programs		
		<u>80,047,090</u>	Total — East Carolina University		

Elizabeth City State University

10.308	I	57,104	Resident Instruction Grants for Insular Area Activities	CR-2007-38820-18574	Virginia State University
11.550	D	141,885	Public Telecommunications Facilities Planning and Construction		
12.300	D	208,084	Basic and Applied Scientific Research		
12.431	D	662,988	Basic Scientific Research		
12.901	D	74,734	Mathematical Sciences Grants Program		
12.902	D	30,331	Information Security Grant Program		
14.169	D	26,855	Housing Counseling Assistance Program		
14.520	D	182,978	Historically Black Colleges and Universities Program		
16.588	D	64,119	Violence Against Women Formula Grants		
43.001	D	13,989	Aerospace Education Services Program		
45.149	D	1,740	Promotion of the Humanities-Division of Preservation and Access		
45.310	D	17,441	Grants to States		
47.049	D	6,536	Mathematical and Physical Sciences		
47.050	D	160,081	Geosciences		
47.050	I	83,516	Geosciences	07-081	University of New Hampshire
47.070	D	9,579	Computer and Information Science and Engineering		
47.070	I	5,395	Computer and Information Science and Engineering	321997	Indiana University
47.076	I	23,952	Education and Human Resources	PZ06047	University of New Hampshire
47.076	I	135,647	Education and Human Resources	GA10652-128694	University of Virginia
47.078	D	587	Polar Programs		
47.078	I	29,459	Polar Programs	ANT-0424589	University of Kansas
47.078	I	232,966	Polar Programs	ANT-0424589	University of Kansas
81.049	D	36,394	Office of Science Financial Assistance Program		
81.087	D	1,200	Renewable Energy Research and Development		
84.007	D	404,999	Federal Supplemental Educational Opportunity Grants		
84.031	D	3,629,658	Higher Education-Institutional Aid		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.032	D	1,456,773	Federal Family Education Loans		
84.033	D	268,629	Federal Work-Study Program		
84.038	D	906,192	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	259,435	TRIO-Student Support Services		
84.044	D	270,992	TRIO-Talent Search		
84.047	D	300,167	TRIO-Upward Bound		
84.063	D	7,324,713	Federal Pell Grant Program		
84.120	D	157,283	Minority Science and Engineering Improvement		
84.217	D	224,551	TRIO-McNair Post-Baccalaureate Achievement		
84.268	D	7,901,840	Federal Direct Student Loans		
84.375	D	234,087	Academic Competitiveness Grants		
84.376	D	96,247	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	12,000	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
93.307	D	109,392	Minority Health and Health Disparities Research		
93.398	D	131,560	Cancer Research Manpower		
93.855	D	67,745	Allergy, Immunology and Transplantation Research		
93.859	D	60,595	Biomedical Research and Research Training		
93.887	D	50,547	Health Care and Other Facilities		
93.940	D	5,139	HIV Prevention Activities-Health Department Based		
98.012	D	1,482,769	USAID Development Partnerships for University Cooperation and Development		
		27,562,873	Total — Elizabeth City State University		

Fayetteville State University

12.420	D	212,774	Military Medical Research and Development		
12.431	D	93,844	Basic Scientific Research		
47.049	D	67	Mathematical and Physical Sciences		
47.076	D	230,246	Education and Human Resources		
84.007	D	718,339	Federal Supplemental Educational Opportunity Grants		
84.031	D	4,390,059	Higher Education-Institutional Aid		
84.032	D	27,338,530	Federal Family Education Loans		
84.033	D	283,841	Federal Work-Study Program		
84.038	D	2,871,676	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	774,583	TRIO-Student Support Services		
84.044	D	251,353	TRIO-Talent Search		
84.047	D	294,430	TRIO-Upward Bound		
84.063	D	12,299,657	Federal Pell Grant Program		
84.066	D	374,713	TRIO-Educational Opportunity Centers		
84.120	D	48,859	Minority Science and Engineering Improvement		
84.334	D	1,131,440	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	383,754	Academic Competitiveness 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
84.376	D	99,551	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.307	D	482,292	Minority Health and Health Disparities Research		
93.779	D	87,841	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.859	D	532,113	Biomedical Research and Research Training		
99	I	158,401	Other Federal Assistance	N/A	Center for Public Broadcast
		53,058,363	Total — Fayetteville State University		

North Carolina Agricultural & Technical State University

10	D	379,355	U.S. Department of Agriculture		
10	I	(10,590)	U.S. Department of Agriculture	00-52100-9616NCAT	Alabama A & M University
10	I	695	U.S. Department of Agriculture	SUB NO: UACES 23550-01	University of Arkansas
10	I	728	U.S. Department of Agriculture	LG-14476	West Virginia State University
10	I	760	U.S. Department of Agriculture	PO #A682853	Colorado State
10	I	3,056	U.S. Department of Agriculture	332.77-02.532	Tennessee State University
10	I	3,975	U.S. Department of Agriculture	UF06044	University of Florida
10	I	9,735	U.S. Department of Agriculture	332.77-05.008	Tennessee State University
10	I	10,016	U.S. Department of Agriculture	CANFVSU-08-016	Fort Valley State University
10	I	14,846	U.S. Department of Agriculture	TCE 450021	Texas A & M University
10	I	29,483	U.S. Department of Agriculture	E-MAIL DATED 12/3/08	Farm Pilot Project Coordination, Inc
10.200	I	(7,665)	Grants for Agricultural Research, Special Research Grants	RD309-040/3581477	University of Georgia
10.200	I	194	Grants for Agricultural Research, Special Research Grants	CR-0333-0001	West Virginia State University
10.202	D	1,394	Cooperative Forestry Research		
10.205	D	3,384,446	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.205	I	3,657	Payments to 1890 Land-Grant Colleges and Tuskegee University	PURCHASE ORDER #U130837	University of Maryland-Eastern Shore
10.206	D	3,511,638	Grants for Agricultural Research-Competitive Research Grants		
10.210	D	(7,500)	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.215	I	29,893	Sustainable Agriculture Research and Education	RD309-101/3842758	Education Program
10.216	D	799,088	1890 Institution Capacity Building Grants		
10.216	I	105	1890 Institution Capacity Building Grants	36-22091-255	Tuskegee University
10.303	D	25,029	Integrated Programs		
10.303	I	4,582	Integrated Programs	BFK500-SB-003	University of Idaho
10.303	I	6,332	Integrated Programs	SUBAWARD NO 451012	Texas A & M University
10.305	D	36,655	International Science and Education Grants		
10.443	D	87,660	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers		
10.443	I	20	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	2007-51200-03906	Operation Spring Plant, Inc
10.455	D	7,089	Community Outreach and Assistance Partnership Program		
10.500	D	398,719	Cooperative Extension Service		
10.500	I	410	Cooperative Extension Service	AGREEMENT # 19070-546071	Virginia Polytechnic Institute and State University
10.856	D	59,446	1890 Land Grant Institutions Rural Entrepreneurial Outreach Program		
10.960	D	184,286	Technical Agricultural Assistance		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.400	D	90,905	Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)		
11.481	D	2,105,497	Educational Partnership Program		
12.000	D	1,961,741	U.S. Department of Defense		
12	I	(8,085)	U.S. Department of Defense	909322	John Hopkins University
12	I	(1,269)	U.S. Department of Defense	06-3011-001-NCAT	3 Phoenix Incorporated
12	I	940	U.S. Department of Defense	7014-4-0117	Pennsylvania State University
12	I	1,300	U.S. Department of Defense	CHECK #1015	Army Research Office
12	I	2,217	U.S. Department of Defense	FY05-06NCAT-CCMR	Office of Naval Research
12	I	3,604	U.S. Department of Defense	53-0821-2607 P.O.#127042	University of Southern California
12	I	10,449	U.S. Department of Defense	SUB# USAF-3446-23-SC-0001	General Dynamics Information Technology
12	I	12,337	U.S. Department of Defense	RSC08031	University of Dayton
12	I	13,441	U.S. Department of Defense	TCN08229	Army Research Office
12	I	13,930	U.S. Department of Defense	DTRA0016	Pennsylvania State University
12	I	15,377	U.S. Department of Defense	PRIME # - 7100014878	Lockheed Martin Corporation
12	I	17,402	U.S. Department of Defense	SUBCONS03-34 ITO DTRA0001	Pennsylvania State University
12	I	20,929	U.S. Department of Defense	LTR - 11-05-2008	Triangle Polymer Technologies
12	I	20,958	U.S. Department of Defense	FA8650-08-D-2806	Air Force Research Laboratory
12	I	47,680	U.S. Department of Defense	FA8650-04-D-3446-021	General Dynamics Information Technology
12	I	49,835	U.S. Department of Defense	GST040DB0305	Chenega Federal Systems, LLC
12	I	54,503	U.S. Department of Defense	DTRA0006.01	Pennsylvania State University
12	I	70,606	U.S. Department of Defense	06-S567-06-C2	Clarkson Aerospace
12	I	70,637	U.S. Department of Defense	ICA-05-03-004	General Dynamics Information Technology
12	I	72,319	U.S. Department of Defense	NCAT 08-S567-0010-02-C2	Clarkson Aerospace
12	I	87,168	U.S. Department of Defense	NCAT-08-S567-0011-02-C2	Clarkson Aerospace
12	I	98,969	U.S. Department of Defense	NCAT 06-S001-[2]-C2	Clarkson Aerospace
12	I	117,169	U.S. Department of Defense	7100014878	Lockheed Martin Corporation
12	I	152,743	U.S. Department of Defense	07-S530-0047-03-C1	Air Force Research Laboratory
12	I	178,753	U.S. Department of Defense	316091	University of Maryland
12.100	D	(33)	Aquatic Plant Control		
12.300	D	1,046,391	Basic and Applied Scientific Research		
12.300	I	7,608	Basic and Applied Scientific Research	422013	Texas A & M University
12.300	I	23,193	Basic and Applied Scientific Research	N00014-07-1-1010	University of Mississippi
12.431	D	1,277,234	Basic Scientific Research		
12.431	I	119,293	Basic Scientific Research	Z859301	University of Maryland
12.630	D	122,714	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	34,330	Air Force Defense Research Sciences Program		
12.901	D	115,638	Mathematical Sciences Grants Program		
14	I	4,421	U.S. Department of Housing and Urban Development	AGREEMENT DATED 1/1/2005	City of Greensboro
14	I	12,992	U.S. Department of Housing and Urban Development	AGREEMENT DATED FEB 1, 2008	City of Greensboro

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14.237	D	36,282	Historically Black Colleges and Universities Program		
14.520	D	280,387	Historically Black Colleges and Universities Program		
17.000	I	360	U.S. Department of Labor	LD 03-13-02	Piedmont Triad Partnership
17.261	I	71,323	WIA Pilots, Demonstrations, and Research Projects	FG070702	Piedmont Triad Partnership
17.261	I	101,207	WIA Pilots, Demonstrations, and Research Projects	CONTRACT NO: TG090801	Piedmont Triad Partnership
20	D	127,536	U.S. Department of Transportation		
20	I	16,672	U.S. Department of Transportation	DTRT07-G-0004	University of Tennessee-Knoxville
43	D	176,601	National Aeronautics and Space Administration		
43	I	(1,134)	National Aeronautics and Space Administration	Z689201	University of Maryland
43	I	77	National Aeronautics and Space Administration	908790	John Hopkins University
43	I	1,562	National Aeronautics and Space Administration	5H07563	Boeing Company
43	I	2,103	National Aeronautics and Space Administration	CHECK DATED 5-23-00	National Action Council for Minorities in Engineering
43	I	4,000	National Aeronautics and Space Administration	CHECK #014574 DATED 8/29/08	United Negro College Fund
43	I	51,734	National Aeronautics and Space Administration	LETTER DATED 9-23-03	National Action Council for Minorities in Engineering
43	I	102,502	National Aeronautics and Space Administration	X07-7019-NCAT	National Institute of Aerospace
43	I	385,414	National Aeronautics and Space Administration	NCAT-03-01	National Institute of Aerospace
43.001	I	69,493	Aerospace Education Services Program	SUB AWARD #Z634017	University of Maryland
47	I	373	National Science Foundation	Payment Voucher 530F5911726	University of Minnesota
47	I	3,726	National Science Foundation	CR-19070-427756	Virginia Polytechnic Institute and State University
47	I	4,079	National Science Foundation	AGREEMENT SIGNED 11/29/07	Consortium of Universities for Rsrch in Earthquake Engine
47	I	6,264	National Science Foundation	CR-19070-427756	Virginia Polytechnic Institute and State University
47	I	6,841	National Science Foundation	EEC - 9731677	Virginia Polytechnic Institute and State University
47	I	56,718	National Science Foundation	DMI - 0419218	Performance Polymer Solutions, Inc
47	I	65,812	National Science Foundation	04-308:GRANT CODE: A6735	University of Illinois
47	I	136,782	National Science Foundation	SUBCONTRACT NO. 2	Hampton University
47.041	D	1,307,617	Engineering Grants		
47.041	I	(7,560)	Engineering Grants	01-061004	BlueRISC, Inc
47.041	I	7,709	Engineering Grants	2007-06015-04	University of Illinois
47.041	I	19,636	Engineering Grants	PO #7164584	Lockheed Martin Corporation
47.041	I	22,680	Engineering Grants	UTA06-820	University of Texas at Austin
47.041	I	25,438	Engineering Grants	F010310	University of Michigan
47.041	I	45,985	Engineering Grants	CR-19070-427756	Virginia Polytechnic Institute and State University
47.041	I	362,430	Engineering Grants	EEC-0540834	Regents of the University of Minnesota
47.049	D	680,051	Mathematical and Physical Sciences		
47.050	D	131,401	Geosciences		
47.070	D	686,243	Computer and Information Science and Engineering		
47.070	I	18,885	Computer and Information Science and Engineering	2975-07-0580NCAT	Star Alliance
47.074	D	89,697	Biological Sciences		
47.075	D	111,620	Social, Behavioral, and Economic Sciences		

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47.076	D	2,746,833	Education and Human Resources		
47.076	I	7,526	Education and Human Resources	DUE - 0717577	University of Wisconsin
47.076	I	101,045	Education and Human Resources	41447002	Utah State University
47.079	D	17,008	International Science and Engineering (OISE)		
47.079	I	139,112	International Science and Engineering (OISE)	3027-NCATS-NSF-0062	Pennsylvania State University
66	D	3,211	Environmental Protection Agency		
77.006	D	71,313	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program		
81	D	197,248	U.S. Department of Energy		
81	I	(25,632)	U.S. Department of Energy	4000020229	UT Battelle
81	I	(402)	U.S. Department of Energy	XCX-2-31214-01	National Exposure Research Laboratory
81	I	18,799	U.S. Department of Energy	ACQ-4-33623-07	National Exposure Research Laboratory
81	I	36,815	U.S. Department of Energy	828970	Sandia National Laboratories
81	I	112,970	U.S. Department of Energy	07-731003-UTC-NCA&T-NC	South Carolina State University
81.089	D	153,394	Fossil Energy Research and Development		
84	D	178,357	U.S. Department of Education		
84.007	D	643,216	Federal Supplemental Educational Opportunity Grants		
84.030	D	(63,623)	Clearinghouses for Individuals with Disabilities		
84.031	D	6,971,588	Higher Education-Institutional Aid		
84.033	D	304,284	Federal Work-Study Program		
84.038	D	2,092,587	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	250,661	TRIO-Student Support Services		
84.047	D	687,111	TRIO-Upward Bound		
84.063	D	14,944,091	Federal Pell Grant Program		
84.129	D	349,256	Rehabilitation Long-Term Training		
84.215	D	6,982	Fund for the Improvement of Education		
84.217	D	265,120	TRIO-McNair Post-Baccalaureate Achievement		
84.268	D	49,671,584	Federal Direct Student Loans		
84.271	D	72	Faculty Development Fellowship		
84.315	D	198,910	Capacity Building for Traditionally Underserved Populations		
84.325	D	155,349	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.350	D	619,883	Transition to Teaching		
84.375	D	702,846	Academic Competitiveness Grants		
84.376	D	187,207	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93	D	75	U.S. Department of Health and Human Services		
93	I	(6,003)	U.S. Department of Health and Human Services	RR571-183/8920667	Board of Regents of the University System of Georgia
93	I	(1,031)	U.S. Department of Health and Human Services	FCVP009-02	Central State University
93	I	5,622	U.S. Department of Health and Human Services	PT103662-SC101341	Virginia Commonwealth University
93	I	17,280	U.S. Department of Health and Human Services	SG-AT-525286	Morgan State University
93	I	150,495	U.S. Department of Health and Human Services	OSP-02-8300-2008-0041	Southern University and A & M College
93.134	I	50	Grants to Increase Organ Donations	11	National Kidney Foundation

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93.194	I	110	Community Prevention Coalitions (Partnership)	#00011	National Kidney Foundation
93.242	I	23	Mental Health Research Grants	RR274-2658920947	University of Georgia
93.243	I	400	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	T1-020447	HBCU Center for Excellence
93.262	D	3,534	Occupational Safety and Health Program		
93.307	D	393,233	Minority Health and Health Disparities Research		
93.361	D	14,084	Nursing Research		
93.375	D	381	Minority Biomedical Research Support		
93.389	D	415,536	National Center for Research Resources		
93.390	D	80,144	Academic Research Enhancement Award		
93.397	D	49,763	Cancer Centers Support Grants		
93.576	I	8,425	Refugee and Entrant Assistance-Discretionary Grants	AGREEMENT DATED 5-12-2008	United Hmong Association
93.600	D	109,661	Head Start		
93.855	D	77,082	Allergy, Immunology and Transplantation Research		
93.855	I	19,934	Allergy, Immunology and Transplantation Research	5-T32-AI007273-23	National Institute of Allergy & Infectious
93.859	D	464,338	Biomedical Research and Research Training		
93.859	I	52,651	Biomedical Research and Research Training	T36 GM008789	Carnegie Mellon University
93.866	I	125,874	Aging Research	5-31230	The Trustees of Columbia University
93.880	D	5,743	Minority Access to Research Careers		
93.910	I	36	Family and Community Violence Prevention Program	FCVP-00-08-123	Central State University
97	D	10,344	U S Department of Homeland Security		
97.061	I	4,165	Centers for Homeland Security	X9106025121	Regents of the University of Minnesota
97.062	D	79,701	Scholars and Fellows, and Educational Programs		
97.077	D	5,258	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
98	I	9,959	United States Agency for International Development	RC710-013/409254	University of Georgia
98	I	382,281	United States Agency for International Development	N19070A-4256632	Virginia Polytechnic Institute and State University
99	I	(8,927)	Other Federal Assistance	LETTER DATED 9/16/2005	US Dept of Public Instruction
99	I	1,805	Other Federal Assistance	LETTER DATED 8/21/02	National Association for Equal Opportunity in Higher Ed
		<u>106,438,666</u>	Total — North Carolina Agricultural & Technical State University		

North Carolina Central University

10.206	D	4,641	Grants for Agricultural Research-Competitive Research Grants		
12.420	D	218,679	Military Medical Research and Development		
12.431	D	53,583	Basic Scientific Research		
12.431	I	2,597	Basic Scientific Research	08-91	Academy of Applied Science
12.630	D	27,410	Basic, Applied, and Advanced Research in Science and Engineering		
14.512	D	3,100	Community Development Work-Study Program		
16.541	D	120,002	Part E-Developing, Testing and Demonstrating Promising New Programs		
45.169	D	2,123	Promotion of the Humanities-Office of Digital Humanities		
45.313	D	232,986	Laura Bush 21st Century Librarian Program		

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47.041	D	13,762	Engineering Grants		
47.049	D	46,253	Mathematical and Physical Sciences		
47.050	D	31,021	Geosciences		
47.074	D	130,120	Biological Sciences		
47.074	I	4,284	Biological Sciences	09-NSF-1033	Duke University
47.076	D	912,282	Education and Human Resources		
66.511	D	102	Office of Research and Development Consolidated Research/Training/Fellowships		
81.049	D	216,533	Office of Science Financial Assistance Program		
81.087	D	31,022	Renewable Energy Research and Development		
84.007	D	909,275	Federal Supplemental Educational Opportunity Grants		
84.015	I	32	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	05-SC-DOE-1024	Duke University
84.031	D	7,805,960	Higher Education-Institutional Aid		
84.033	D	905,716	Federal Work-Study Program		
84.038	D	6,640,700	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	12,660,941	Federal Pell Grant Program		
84.129	D	41,496	Rehabilitation Long-Term Training		
84.215	D	125,126	Fund for the Improvement of Education		
84.268	D	67,767,128	Federal Direct Student Loans		
84.325	D	277,651	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.336	D	19	Teacher Quality Partnership Grants		
84.350	D	181,807	Transition to Teaching		
84.375	D	464,525	Academic Competitiveness Grants		
84.376	D	154,985	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	16,800	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
93.009	D	312,458	Compassion Capital Fund		
93.121	D	2,036	Oral Diseases and Disorders Research		
93.243	I	4,267	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	TI-17165	Morehouse School of Medicine
93.279	D	50,791	Drug Abuse and Addiction Research Programs		
93.307	D	750,866	Minority Health and Health Disparities Research		
93.361	D	209	Nursing Research		
93.364	D	29,447	Nursing Student Loans		
93.389	D	242,507	National Center for Research Resources		
93.393	D	(4,710)	Cancer Cause and Prevention Research		
93.393	I	40,799	Cancer Cause and Prevention Research	22402-98012664	The University of Texas (MD Anderson Cancer Center)
93.394	I	19,819	Cancer Detection and Diagnosis Research	1R43CA128163-01A1	Southeast Techinventions, Inc
93.395	D	29,953	Cancer Treatment Research		
93.396	D	5,343	Cancer Biology Research		
93.399	D	61,961	Cancer Control		
93.570	I	993	Community Services Block Grant-Discretionary Awards	04-1112	National Youth Sport Program

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93.822	D	(5,796)	Health Careers Opportunity Program		
93.837	D	376,477	Cardiovascular Diseases Research		
93.847	D	198,664	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.853	D	150,853	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	224,984	Allergy, Immunology and Transplantation Research		
93.859	D	746,170	Biomedical Research and Research Training		
93.859	I	14,343	Biomedical Research and Research Training	1090155-214820	Carnegie Mellon University
93.859	I	35,039	Biomedical Research and Research Training	1090125-170457	Carnegie Mellon University
93.864	I	(372)	Population Research	DS824	Duke University
93.864	I	73,981	Population Research	155689-142855	Duke University
93.865	D	44,050	Child Health and Human Development Extramural Research		
93.925	D	189,470	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
97.005	I	5,156	State and Local Homeland Security Training Program	2006-GD-T6-K001	Eastern Kentucky University
97.005	I	154,734	State and Local Homeland Security Training Program	451759-09-158	Eastern Kentucky University
		<u>103,757,153</u>	Total — North Carolina Central University		

N. C. School of Science and Mathematics

84.215	D	288,381	Fund for the Improvement of Education		
		<u>288,381</u>	Total — N. C. School of Science and Mathematics		

North Carolina School of the Arts

47.076	I	46,784	Education and Human Resources	08-004	Wake Forest University
84.007	D	54,200	Federal Supplemental Educational Opportunity Grants		
84.032	D	91,269	Federal Family Education Loans		
84.033	D	39,797	Federal Work-Study Program		
84.038	D	642,170	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	636,678	Federal Pell Grant Program		
84.268	D	5,325,506	Federal Direct Student Loans		
84.375	D	41,659	Academic Competitiveness Grants		
		<u>6,878,063</u>	Total — North Carolina School of the Arts		

North Carolina State University

10	D	3,565,867	U.S. Department of Agriculture		
10	I	(3,028)	U.S. Department of Agriculture	22-1-128	BRDC
10	I	919	U.S. Department of Agriculture	N/A	University of Kentucky Rsrch
10	I	3,725	U.S. Department of Agriculture	2008-1871	Government of Cameroon
10	I	9,608	U.S. Department of Agriculture	15704 /08000549	University of Delaware
10	I	9,692	U.S. Department of Agriculture	6015-0000000973	University of Florida
10	I	12,000	U.S. Department of Agriculture	N/A	NCAT
10	I	16,630	U.S. Department of Agriculture	RR272-123/3504458	University of Georgia

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10	I	19,238	U.S. Department of Agriculture	412-30-40	Iowa State University
10	I	23,109	U.S. Department of Agriculture	UACES 23481-03	University of Arkansas
10	I	53,839	U.S. Department of Agriculture	UA AES 90899-01	University of Arkansas
10	I	58,429	U.S. Department of Agriculture	8000001033-3	Purdue University
10	I	64,155	U.S. Department of Agriculture	8000001033-2	Purdue University
10	I	70,506	U.S. Department of Agriculture	8000008717-1	Purdue University
10.001	D	1,536,086	Agricultural Research-Basic and Applied Research		
10.001	I	8,967	Agricultural Research-Basic and Applied Research	52274-8649	Cornell University
10.001	I	12,154	Agricultural Research-Basic and Applied Research	61-4684B	Michigan State University
10.001	I	20,665	Agricultural Research-Basic and Applied Research	V211654	University of Wisconsin
10.001	I	31,210	Agricultural Research-Basic and Applied Research	R0421A-A	Oregon State University
10.025	D	51,654	Plant and Animal Disease, Pest Control, and Animal Care		
10.163	I	3,000	Market Protection and Promotion	3048104089-08-538	University of Kentucky Rsrch
10.200	D	1,265,498	Grants for Agricultural Research, Special Research Grants		
10.200	I	(49,555)	Grants for Agricultural Research, Special Research Grants	1015-7559-207-2004	Clemson University
10.200	I	(817)	Grants for Agricultural Research, Special Research Grants	6015-0000000685	University of Florida
10.200	I	(205)	Grants for Agricultural Research, Special Research Grants	6015-0000000684	University of Florida
10.200	I	(66)	Grants for Agricultural Research, Special Research Grants	RD309-067/9821727	University of Georgia
10.200	I	3	Grants for Agricultural Research, Special Research Grants	N/A	University of Arkansas
10.200	I	796	Grants for Agricultural Research, Special Research Grants	51401-8272	Cornell University
10.200	I	813	Grants for Agricultural Research, Special Research Grants	N/A	South Reg Aqua Center
10.200	I	2,366	Grants for Agricultural Research, Special Research Grants	6025-0000000780	University of Florida
10.200	I	3,082	Grants for Agricultural Research, Special Research Grants	RD309-067/3501828	University of Georgia
10.200	I	3,457	Grants for Agricultural Research, Special Research Grants	R01045	Florida State University
10.200	I	3,874	Grants for Agricultural Research, Special Research Grants	6015-0000000974	University of Florida
10.200	I	4,340	Grants for Agricultural Research, Special Research Grants	6015-0000000703	University of Florida
10.200	I	5,122	Grants for Agricultural Research, Special Research Grants	UF IFAS 00062505	University of Florida
10.200	I	5,392	Grants for Agricultural Research, Special Research Grants	6015-0000000853	University of Florida
10.200	I	5,638	Grants for Agricultural Research, Special Research Grants	RD309-067/3500938	University of Georgia
10.200	I	6,522	Grants for Agricultural Research, Special Research Grants	6015-0000000955	University of Florida
10.200	I	6,744	Grants for Agricultural Research, Special Research Grants	RD309-061/9822597	University of Georgia
10.200	I	6,771	Grants for Agricultural Research, Special Research Grants	RD309-061/3504428	University of Georgia
10.200	I	7,085	Grants for Agricultural Research, Special Research Grants	RD309-067/3840008	University of Georgia
10.200	I	7,220	Grants for Agricultural Research, Special Research Grants	6015-0000001115	University of Florida
10.200	I	7,605	Grants for Agricultural Research, Special Research Grants	RD309-067/3500988	University of Georgia
10.200	I	7,635	Grants for Agricultural Research, Special Research Grants	6015-0000000972	University of Florida
10.200	I	7,775	Grants for Agricultural Research, Special Research Grants	6015-0000000724	University of Florida
10.200	I	8,048	Grants for Agricultural Research, Special Research Grants	6015-0000000956	University of Florida
10.200	I	9,000	Grants for Agricultural Research, Special Research Grants	6015-0000000721	University of Florida
10.200	I	12,511	Grants for Agricultural Research, Special Research Grants	CR-19071-428336	Virginia Polytechnic Institute and State University
10.200	I	14,673	Grants for Agricultural Research, Special Research Grants	CR-19071-428338	Virginia Polytechnic Institute and State University

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10.200	I	16,661	Grants for Agricultural Research, Special Research Grants	56340-8762	Cornell University
10.200	I	18,488	Grants for Agricultural Research, Special Research Grants	UM-S719	University of Maine
10.200	I	33,399	Grants for Agricultural Research, Special Research Grants	RD309-061/9039957	University of Georgia
10.200	I	35,284	Grants for Agricultural Research, Special Research Grants	RD309-055/7877217	University of Georgia
10.200	I	44,171	Grants for Agricultural Research, Special Research Grants	RD309-067/9822887	University of Georgia
10.200	I	104,154	Grants for Agricultural Research, Special Research Grants	UF-IFAS 00068761	University of Florida
10.200	I	125,540	Grants for Agricultural Research, Special Research Grants	RD309-061/8922627	University of Georgia
10.202	D	897,363	Cooperative Forestry Research		
10.203	D	6,383,985	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.206	D	6,636,232	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	946	Grants for Agricultural Research-Competitive Research Grants	60015822 PO: RF01	Ohio State University
10.206	I	1,115	Grants for Agricultural Research-Competitive Research Grants	00073722	University of Florida
10.206	I	1,129	Grants for Agricultural Research-Competitive Research Grants	S09031	Kansas State University
10.206	I	7,741	Grants for Agricultural Research-Competitive Research Grants	3627-NCSU-USDA-877	Pennsylvania State University
10.206	I	8,809	Grants for Agricultural Research-Competitive Research Grants	927-7558-207-20046	Clemson University
10.206	I	11,504	Grants for Agricultural Research-Competitive Research Grants	5710002126	MA Inst of Tech
10.206	I	12,133	Grants for Agricultural Research-Competitive Research Grants	61-4244G	Michigan State University
10.206	I	12,944	Grants for Agricultural Research-Competitive Research Grants	014301-01	University of Cal-Davis
10.206	I	13,539	Grants for Agricultural Research-Competitive Research Grants	II RA014534-01	University of Cal-Davis
10.206	I	14,958	Grants for Agricultural Research-Competitive Research Grants	RF01092664 60011	Ohio State University
10.206	I	23,935	Grants for Agricultural Research-Competitive Research Grants	G-1494-1	Colorado State University
10.206	I	32,778	Grants for Agricultural Research-Competitive Research Grants	416-40-01 A	Iowa State University
10.206	I	52,268	Grants for Agricultural Research-Competitive Research Grants	2005-06543-01	University of Illinois
10.206	I	80,604	Grants for Agricultural Research-Competitive Research Grants	O6706392283	University of Minnesota
10.206	I	103,038	Grants for Agricultural Research-Competitive Research Grants	Y452467	University of Arizona
10.206	I	136,617	Grants for Agricultural Research-Competitive Research Grants	416-41-63	Iowa State University
10.206	I	140,058	Grants for Agricultural Research-Competitive Research Grants	JCVI-07-009	J. Craig Venter Inst
10.206	I	232,134	Grants for Agricultural Research-Competitive Research Grants	SUB07-000752-05	University of Cal-Davis
10.207	D	121,681	Animal Health and Disease Research		
10.210	D	259,796	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		
10.212	I	(1,642)	Small Business Innovation Research	2001-01	FINS Technology, LLC
10.212	I	4,252	Small Business Innovation Research	NCSU 1	Phytomyco Research Corp
10.212	I	14,435	Small Business Innovation Research	2008-2080	Insect Diet & Rearing
10.215	I	720	Sustainable Agriculture Research and Education	RD309-101/4688428	University of Georgia
10.215	I	1,416	Sustainable Agriculture Research and Education	RD309-097/4688098	University of Georgia
10.215	I	2,459	Sustainable Agriculture Research and Education	RD309-097/4688108	University of Georgia
10.215	I	4,412	Sustainable Agriculture Research and Education	RD309-097/4688058	University of Georgia
10.215	I	9,312	Sustainable Agriculture Research and Education	RD309-097/3841708	University of Georgia
10.215	I	10,000	Sustainable Agriculture Research and Education	1269-7559-215-2006	Clemson University
10.215	I	15,766	Sustainable Agriculture Research and Education	CR-19071-546160	Virginia Polytechnic Institute and State University

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10.215	I	18,333	Sustainable Agriculture Research and Education	RD309-101/3843948	University of Georgia
10.215	I	27,077	Sustainable Agriculture Research and Education	RD309-101/3503548	University of Georgia
10.215	I	64,439	Sustainable Agriculture Research and Education	RD309-097/3504648	University of Georgia
10.217	D	230,909	Higher Education Challenge Grants		
10.217	I	6,287	Higher Education Challenge Grants	416-43-24 A	Iowa State University
10.217	I	29,083	Higher Education Challenge Grants	RH150-127/3840028	University of Georgia
10.219	D	132,435	Biotechnology Risk Assessment Research		
10.250	D	46,042	Agricultural and Rural Economic Research		
10.253	I	18,314	Food Assistance and Nutrition Research Programs (FANRP)	1-312-0210906	RTI International
10.302	D	(9)	Initiative for Future Agriculture and Food Systems		
10.303	D	2,794,410	Integrated Programs		
10.303	I	(77,801)	Integrated Programs	955-7557-207-20049	Clemson University
10.303	I	1,509	Integrated Programs	TCE 450032	Texas A & M University
10.303	I	1,911	Integrated Programs	RR188-221/3504798	University of Georgia
10.303	I	2,201	Integrated Programs	012000-322287-02	Mississippi State
10.303	I	2,889	Integrated Programs	48228-7941	Cornell University
10.303	I	6,307	Integrated Programs	RF00972641	Ohio State University
10.303	I	9,953	Integrated Programs	RF00972641 74591	Ohio State University
10.303	I	11,554	Integrated Programs	25-6321-0113-002	University of Nebraska
10.303	I	12,874	Integrated Programs	012000-321113-03	Mississippi State
10.303	I	14,813	Integrated Programs	1274-7558-207-2007	Clemson University
10.303	I	18,449	Integrated Programs	RF330-411/3843858	University of Georgia
10.303	I	35,627	Integrated Programs	RC299-338/8920807	University of Georgia
10.303	I	36,584	Integrated Programs	451008	Texas A & M University
10.303	I	39,547	Integrated Programs	61-4152A	Michigan State University
10.303	I	65,038	Integrated Programs	450005	Texas A & M University
10.303	I	104,146	Integrated Programs	60011419 PO: RF01	Ohio State University
10.304	I	30,700	Homeland Security-Agricultural	UF IFAS 00069562	University of Florida
10.305	D	42,251	International Science and Education Grants		
10.309	I	12,871	Specialty Crop Research Initiative	RC299-380/3503828	University of Georgia
10.312	D	86,455	Biomass Research and Development Initiative Competitive Grants Program (BRDI)		
10.352	I	(20)	Value-Added Producer Grants	412-30-54	Iowa State University
10.352	I	15,531	Value-Added Producer Grants	412-30-42	Iowa State University
10.456	D	50,591	Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)		
10.500	D	19,879,998	Cooperative Extension Service		
10.500	I	647	Cooperative Extension Service	S06024	Kansas State University
10.500	I	1,404	Cooperative Extension Service	PO: Z885789 PROJ:	University of Hawaii
10.500	I	1,755	Cooperative Extension Service	23492-01	University of Arkansas
10.500	I	3,686	Cooperative Extension Service	30559	Louisiana St. University
10.500	I	3,923	Cooperative Extension Service	012000-340353-01	Mississippi State

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10.500	I	3,946	Cooperative Extension Service	08-HHP-374648-0021	Auburn University
10.500	I	4,101	Cooperative Extension Service	TCE 422009	Texas A & M University
10.500	I	6,157	Cooperative Extension Service	6201, FRS #524665	University of Connecticut
10.500	I	6,766	Cooperative Extension Service	RE675-153/3842618	University of Georgia
10.500	I	7,200	Cooperative Extension Service	RE675-149/3506468	University of Georgia
10.500	I	7,756	Cooperative Extension Service	RE675-149/3504668	University of Georgia
10.500	I	7,922	Cooperative Extension Service	2007-1809-02	Kansas State University
10.500	I	11,148	Cooperative Extension Service	622195	Texas A & M University
10.500	I	13,855	Cooperative Extension Service	S08062	Kansas State University
10.500	I	20,673	Cooperative Extension Service	26-6365-0001-334	University of Nebraska
10.500	I	21,206	Cooperative Extension Service	3046768200-04-344	University of Kentucky
10.500	I	22,090	Cooperative Extension Service	Q4299055601	University of Minnesota
10.500	I	24,887	Cooperative Extension Service	RE675-153/3842508	University of Georgia
10.500	I	27,584	Cooperative Extension Service	RE675-114/3505118	University of Georgia
10.500	I	28,684	Cooperative Extension Service	TCE 622176	Texas A & M University
10.500	I	86,937	Cooperative Extension Service	S08046	Kansas State University
10.500	I	106,872	Cooperative Extension Service	S08105	Kansas State University
10.500	I	387,071	Cooperative Extension Service	25-6365-0023-005	University of Nebraska
10.500	I	517,033	Cooperative Extension Service	26-6365-0001-401	University of Nebraska
10.652	D	92,099	Forestry Research		
10.652	I	11,116	Forestry Research	N/A	NCASI
10.652	I	18,961	Forestry Research	AES5893-001-02	University of Tennessee
10.652	I	19,146	Forestry Research	RR272-081/9823197	University of Georgia
10.664	D	13,297	Cooperative Forestry Assistance		
10.674	D	43,808	Forest Products Lab: Technology Marketing Unit (TMU)		
10.680	D	16,684	Forest Health Protection		
10.912	D	413,975	Environmental Quality Incentives Program		
10.912	I	5,557	Environmental Quality Incentives Program	2008-0116-028	Nat'l Fish & Wildlife
10.912	I	72,050	Environmental Quality Incentives Program	2008-0116-026	Nat'l Fish & Wildlife
10.960	D	24,908	Technical Agricultural Assistance		
10.961	D	12,132	Scientific Cooperation and Research		
10.962	D	35,280	Cochran Fellowship Program-International Training-Foreign Participant		
10.999	I	70,318	Long Term Standing Agreements For Storage, Transportation and Lease	00074813	University of Florida
11	D	97,159	U.S. Department of Commerce		
11	I	32	U.S. Department of Commerce	N/A	National Textile Center
11	I	6,001	U.S. Department of Commerce	25-6331-0134-006	University of Nebraska
11	I	43,974	U.S. Department of Commerce	R192, R292, R392	South Carolina Sea Grant
11	I	49,160	U.S. Department of Commerce	UTA08-597	University of Texas
11	I	88,963	U.S. Department of Commerce	1072537-9-47154	University at Albany (SUNY)

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
11.113	D	38,794	ITA Special Projects		
11.113	I	(6,684)	ITA Special Projects	ADMIN	Clemson University
11.113	I	6,083	ITA Special Projects	NTC GRANT ITA-08-0	NTC-Clemson
11.113	I	520,253	ITA Special Projects	NTC GRANT ITA-08-0	NTC-Clemson
11.307	D	168,641	Economic Adjustment Assistance		
11.417	D	2,122,449	Sea Grant Support		
11.417	I	497	Sea Grant Support	RR746-024/3505658	University of Georgia
11.417	I	829	Sea Grant Support	18172	University of Delaware
11.428	I	94,373	Intergovernmental Climate-Program (NESDIS)	Z759501	University of Maryland
11.431	D	62,379	Climate and Atmospheric Research		
11.432	I	10,985	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	NA081A-C	Oregon State University
11.439	D	7,304	Marine Mammal Data Program		
11.440	D	17,387	Environmental Sciences, Applications, Data, and Education		
11.455	I	3,854	Cooperative Science and Education Program	3054	Rutgers University
11.455	I	15,008	Cooperative Science and Education Program	3277	Rutgers University
11.457	I	(170)	Chesapeake Bay Studies	SC03-27565D	University of Maryland
11.457	I	(144)	Chesapeake Bay Studies	SC035-27565D	University of Maryland
11.457	I	20,725	Chesapeake Bay Studies	SC03527583D	University of Maryland
11.457	I	25,973	Chesapeake Bay Studies	SC035-27576D	University of Maryland
11.460	I	(38,503)	Special Oceanic and Atmospheric Projects	03-741/22146J	University of South Carolina
11.468	D	164,851	Applied Meteorological Research		
11.473	I	100,549	Coastal Services Center	UF-EIES-0704029-NC	University of Florida
11.478	D	(1)	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
11.478	I	122,085	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	A100517 / 24024502	Woods Hole Oceanographic Inst
11.609	D	14,630	Measurement and Engineering Research and Standards		
11.611	D	2,062,874	Manufacturing Extension Partnership		
12	D	3,670,601	U.S. Department of Defense		
12	I	(47,141)	U.S. Department of Defense	RES-05-001	Alaska DOT
12	I	(16,872)	U.S. Department of Defense	2003-1496	Protean Devices, Inc
12	I	(14,043)	U.S. Department of Defense	2008-0362	Kyma Technologies, Inc
12	I	(13,148)	U.S. Department of Defense	S00000199	University of Cal-Riverside
12	I	(9,362)	U.S. Department of Defense	75846QRS5S	Northrop Grumman
12	I	(5,865)	U.S. Department of Defense	S-000269	University of Cal-Riverside
12	I	(4,352)	U.S. Department of Defense	N/A	Renaissance Computing Inst
12	I	(2,644)	U.S. Department of Defense	2006-0733	Flexsys, Inc
12	I	(2,249)	U.S. Department of Defense	2007-1159	Crystal IS, Inc
12	I	(773)	U.S. Department of Defense	06-004	Cree Research, Inc
12	I	(433)	U.S. Department of Defense	08-001	Cree Research, Inc
12	I	(31)	U.S. Department of Defense	NWRA-06-S-093	NWRA
12	I	(6)	U.S. Department of Defense	03-08	University of California

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12	I	10	U.S. Department of Defense	GG10800-125437	University of Virginia
12	I	83	U.S. Department of Defense	1196-1S1	Infoscitex Corporation
12	I	129	U.S. Department of Defense	200-10-14U36201	General Electric Com
12	I	2,310	U.S. Department of Defense	05-002	Cree Research, Inc
12	I	3,130	U.S. Department of Defense	2009-1967	Kyma Technologies, Inc
12	I	3,740	U.S. Department of Defense	08-25, 08-26	Acad. of Applied Sci
12	I	3,806	U.S. Department of Defense	421-1	Intelligent Automation
12	I	4,456	U.S. Department of Defense	N/A	VA Inst Marine Sci
12	I	7,087	U.S. Department of Defense	C00005071-5	University of Missouri-Col
12	I	9,856	U.S. Department of Defense	1199	Engineer. & Software
12	I	11,544	U.S. Department of Defense	R7776-S1	GA Inst of Tech
12	I	11,548	U.S. Department of Defense	05C0165	Etrema Products, Inc
12	I	17,383	U.S. Department of Defense	CAS SC381-07	CAS, Inc
12	I	18,365	U.S. Department of Defense	SC-08-709	Digital Fusion Solutions
12	I	20,225	U.S. Department of Defense	2007-1556	Ambalux Corporation
12	I	21,429	U.S. Department of Defense	132G106096-C	Boise State University
12	I	24,375	U.S. Department of Defense	09-1581 13070-FA80	University of South Carolina
12	I	26,307	U.S. Department of Defense	132G106097-B	Boise State University
12	I	26,566	U.S. Department of Defense	TO08-44-0002	Taitech, Inc
12	I	26,862	U.S. Department of Defense	1-340-0211720	RTI International
12	I	30,478	U.S. Department of Defense	FA8650-08-C-7800/2	Semprius, Inc
12	I	31,620	U.S. Department of Defense	DPNCSU070908-C	D & P, LLC
12	I	32,851	U.S. Department of Defense	SC-09-705	Digital Fusion Solutions
12	I	33,551	U.S. Department of Defense	UF-EIES-0802032-NC	University of Florida
12	I	34,994	U.S. Department of Defense	G8U543777	Teledyne Scientific
12	I	36,252	U.S. Department of Defense	S9002-08-0002	Nanortd, LLC
12	I	36,427	U.S. Department of Defense	Q01166	New Mexico State University
12	I	38,259	U.S. Department of Defense	2008-1497	Geosyntec Consultant
12	I	38,468	U.S. Department of Defense	2-321-0210294	RTI International
12	I	41,402	U.S. Department of Defense	2008-1490	Ambalux Corporation
12	I	42,154	U.S. Department of Defense	206168	BAE Systems
12	I	43,028	U.S. Department of Defense	718-21241	SVT Associates
12	I	47,990	U.S. Department of Defense	48767	Creare, Incorporated
12	I	50,000	U.S. Department of Defense	721.08	Remcom, Inc
12	I	50,503	U.S. Department of Defense	2007-0247	Firebird Advanced Materials
12	I	51,025	U.S. Department of Defense	08-004	Cree Research, Inc
12	I	52,753	U.S. Department of Defense	2007-0909	Apjet, Inc
12	I	53,684	U.S. Department of Defense	7000039031	MA Inst of Tech
12	I	54,166	U.S. Department of Defense	S-29000.39	Applied Rsrch Assoc Inc
12	I	56,891	U.S. Department of Defense	24074	Irvine Sensors Corporation

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12	I	58,995	U.S. Department of Defense	765	CFD Research Corp
12	I	59,924	U.S. Department of Defense	GELMONT GI12637-13	University of Virginia
12	I	61,049	U.S. Department of Defense	S000001688	AT&T Government Solutions
12	I	63,109	U.S. Department of Defense	19041.0E.45-101 S	Wyle Laboratories
12	I	69,181	U.S. Department of Defense	TUL-571-08/09	Tulane University
12	I	78,390	U.S. Department of Defense	801668-BS	HRL Laboratories
12	I	79,078	U.S. Department of Defense	189989	Henry M Jackson Fdn
12	I	85,806	U.S. Department of Defense	S280000123	Systems Rsrch and App
12	I	92,775	U.S. Department of Defense	N/A	Int'l Technology Ctr
12	I	92,817	U.S. Department of Defense	826	CFD Research Corp
12	I	102,376	U.S. Department of Defense	23898	Irvine Sensors Corporation
12	I	117,379	U.S. Department of Defense	2009-0022	Hexatech, Inc
12	I	117,823	U.S. Department of Defense	17529-S2	Vanderbilt University
12	I	120,796	U.S. Department of Defense	NWRA-07-S-102	NWRA
12	I	121,502	U.S. Department of Defense	2009-0023	Hexatech, Inc
12	I	151,485	U.S. Department of Defense	EP51257; PO-34406-	Parametric Tech Corp
12	I	165,745	U.S. Department of Defense	2008-1078	Kyma Technologies, Inc
12	I	172,629	U.S. Department of Defense	2007-1115	Hanesbrands, Inc
12	I	181,562	U.S. Department of Defense	N/A	Boulder Nonlinear Systems
12.002	D	329,599	Procurement Technical Assistance For Business Firms		
12.300	D	1,960,328	Basic and Applied Scientific Research		
12.300	I	35,572	Basic and Applied Scientific Research	B-01-6A6-G3	GA Inst of Tech
12.300	I	49,560	Basic and Applied Scientific Research	KK8154	University of Cal-Santa Barbara
12.300	I	50,486	Basic and Applied Scientific Research	E-21-6-RU-G9	GA Inst of Tech
12.300	I	56,497	Basic and Applied Scientific Research	3030	Rutgers University
12.300	I	74,927	Basic and Applied Scientific Research	KK5151	University of Cal-Santa Barbara
12.300	I	165,708	Basic and Applied Scientific Research	S0149517	University of Cal-Santa Cr
12.351	D	929,464	Basic Scientific Research-Combating Weapons of Mass Destruction		
12.420	D	37,155	Military Medical Research and Development		
12.431	D	3,881,988	Basic Scientific Research		
12.431	I	(3,026)	Basic Scientific Research	N/A	L.C. Pegasus Corp.
12.431	I	832	Basic Scientific Research	09-SC-NSF-1043	Duke University
12.431	I	3,698	Basic Scientific Research	04-SC-ARO-1076	Duke University
12.431	I	21,512	Basic Scientific Research	353-1638 S01	Syracuse University
12.431	I	31,550	Basic Scientific Research	GG10829-126150	University of Virginia
12.431	I	108,714	Basic Scientific Research	C00006389-1	University of Missouri-Col
12.630	D	(28,907)	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	I	13,327	Basic, Applied, and Advanced Research in Science and Engineering	06-SC-AFOSR-1018	Duke University
12.800	D	2,498,586	Air Force Defense Research Sciences Program		
12.800	I	30,174	Air Force Defense Research Sciences Program	5710002534	MA Inst of Tech

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12.800	I	85,033	Air Force Defense Research Sciences Program	18131-S3	Vanderbilt University
12.800	I	100,955	Air Force Defense Research Sciences Program	UF-EIES-0602037-NC	University of Florida
12.901	D	213,957	Mathematical Sciences Grants Program		
12.910	D	232,438	Research and Technology Development		
12.910	I	6,937	Research and Technology Development	SC38478-08-02/3031	California State University
12.910	I	35,965	Research and Technology Development	UF07127 / 00068318	University of Florida
12.910	I	49,989	Research and Technology Development	N/A	Oceanit Laboratories
12.910	I	50,183	Research and Technology Development	4104-25356	Purdue University
12.910	I	89,340	Research and Technology Development	10270482	University of Cal-San Diego
14.516	D	11,731	Doctoral Dissertation Research Grants		
15	D	538,949	U.S. Department of the Interior		
15	I	64,335	U.S. Department of the Interior	TCR NO: 640 FY09	East. Band of Cherokee
15.605	I	167,442	Sport Fish Restoration Program	133-09-001483	Puerto Rico Dept Nat Res
15.605	I	219,399	Sport Fish Restoration Program	2008-001322	Puerto Rico Dept Nat Res
15.615	D	56,472	Cooperative Endangered Species Conservation Fund		
15.628	D	98,638	Multistate Conservation Grant Program		
15.634	I	1,574	State Wildlife Grants	0077053073	SC Dept Natural Resources
15.805	D	47,591	Assistance to State Water Resources Research Institutes		
15.808	D	270,401	U.S. Geological Survey-Research and Data Collection		
15.812	D	944,407	Cooperative Research Units Program		
16.000	D	275,995	U.S. Department of Justice		
16.560	D	54,502	National Institute of Justice Research, Evaluation, and Development Project Grants		
17	D	28,621	U.S. Department of Labor		
17.259	I	7,471	ARRA - WIA Youth Activities	N/A	Northeast Workforce
17.502	D	105,595	Occupational Safety and Health-Susan Harwood Training Grants		
20	D	479,579	U.S. Department of Transportation		
20	I	(312)	U.S. Department of Transportation	99-NCSU-E1	University of Tennessee
20	I	1,835	U.S. Department of Transportation	07-NCSU-S3	University of Tennessee
20	I	9,337	U.S. Department of Transportation	USMMM21FV6	3M Company
20	I	11,455	U.S. Department of Transportation	ALT INTRSCCT TRMNT	Vanasse Hangen Brust
20	I	16,043	U.S. Department of Transportation	(NP)991427 MASSIVE	New Jersey Inst of
20	I	32,810	U.S. Department of Transportation	TDMNCSU09/ FY09 RI	Triangle J Council Govt
20	I	41,761	U.S. Department of Transportation	SHRP L-02	Nat'l Acad. of Sci.
20	I	68,592	U.S. Department of Transportation	881.101.1	Perform Tech, Inc
20	I	98,608	U.S. Department of Transportation	TASK ORD#10-FHWA L	Nichols Consulting E
20	I	109,899	U.S. Department of Transportation	07-NCSU-E1	University of Tennessee
20	I	119,971	U.S. Department of Transportation	RES-05-001	Alaska DOT
20	I	226,751	U.S. Department of Transportation	HR 03-78A	Nat'l Acad. of Sci.
20.200	D	178,145	Highway Research and Development Program		
20.205	I	464	Highway Planning and Construction	2006-1623 MOD. #2	City of Raleigh

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20.205	I	514	Highway Planning and Construction	2006-1621 MOD. #2	City of Durham
20.205	I	119,220	Highway Planning and Construction	2006-1621 #3	City of Durham
20.205	I	130,914	Highway Planning and Construction	2006-1623 MOD. #3	City of Raleigh
20.205	I	143,546	Highway Planning and Construction	S070070	Texas A & M Research Fdn
20.507	I	514	Federal Transit-Formula Grants	07-025	Triangle Trans. Auth
20.507	I	139,086	Federal Transit-Formula Grants	08-008	Triangle Trans. Auth
20.701	I	10,161	University Transportation Centers Program	99-NCSU-E1	University of Tennessee
20.761	I	12,758	Biobased Transportation Research	101571	University of Tennessee
20.761	I	23,858	Biobased Transportation Research	102406	University of Tennessee
20.761	I	84,836	Biobased Transportation Research	101568	University of Tennessee
43	D	2,764,625	National Aeronautics and Space Administration		
43	I	(1,951)	National Aeronautics and Space Administration	1288057	California Inst of
43	I	(1,935)	National Aeronautics and Space Administration	CSGF 002-034-03	California Space Grant
43	I	132	National Aeronautics and Space Administration	NCSU-03-01-4867-NC	Nat'l Inst of Aeros
43	I	1,691	National Aeronautics and Space Administration	1276736	California Inst of
43	I	7,539	National Aeronautics and Space Administration	UCF01-0000148240	University of Central Florida
43	I	8,500	National Aeronautics and Space Administration	N/A	United Negro College
43	I	9,138	National Aeronautics and Space Administration	GO6-7061A	Smithsonian Astrophysical
43	I	9,138	National Aeronautics and Space Administration	GO6-7059X	Smithsonian Astrophysical
43	I	11,798	National Aeronautics and Space Administration	08-SUBC-400-SV8780	Smithsonian Astrophysical
43	I	11,954	National Aeronautics and Space Administration	2006-1249	Kalscott Engineering
43	I	12,256	National Aeronautics and Space Administration	NCSU-03-01-4838-NC	Nat'l Inst of Aeros
43	I	13,309	National Aeronautics and Space Administration	NCSU-03-01-4870-NC	Nat'l Inst of Aeros
43	I	15,115	National Aeronautics and Space Administration	T09-6200-NC / 6235	Nat'l Inst of Aeros
43	I	16,136	National Aeronautics and Space Administration	NCSU-03-01-4844-NC	Nat'l Inst of Aeros
43	I	19,827	National Aeronautics and Space Administration	NCSU-03-01-2628-00	Nat'l Inst of Aeros
43	I	20,453	National Aeronautics and Space Administration	1294541	California Inst of
43	I	21,981	National Aeronautics and Space Administration	1996-1305-04	University of Hawaii
43	I	25,727	National Aeronautics and Space Administration	NCSU-03-01-4864-NC	Nat'l Inst of Aeros
43	I	27,186	National Aeronautics and Space Administration	NCSU-03-01-4848-NC	Nat'l Inst of Aeros
43	I	31,052	National Aeronautics and Space Administration	NCSU-03-01-4837-NC	Nat'l Inst of Aeros
43	I	35,183	National Aeronautics and Space Administration	NCSU-03-01-4861-NC	Nat'l Inst of Aeros
43	I	38,451	National Aeronautics and Space Administration	T05-6000-6113-NC	Nat'l Inst of Aeros
43	I	40,032	National Aeronautics and Space Administration	HST-ED-90311.01-A	Space Telescope Sci.
43	I	40,360	National Aeronautics and Space Administration	NCSU-03-01-2652-NC	Nat'l Inst of Aeros
43	I	44,059	National Aeronautics and Space Administration	UF-EIES-0702038-NC	University of Florida
43	I	46,169	National Aeronautics and Space Administration	F320	Nat'l Inst of Aeros
43	I	47,279	National Aeronautics and Space Administration	T09-6200-NC / 6233	Nat'l Inst of Aeros
43	I	50,152	National Aeronautics and Space Administration	2005-0372-02	Nat'l Inst of Aeros
43	I	54,630	National Aeronautics and Space Administration	T09-6200-NC / 6219	Nat'l Inst of Aeros

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43	I	59,014	National Aeronautics and Space Administration	T09-6200-NC / 6224	Nat'l Inst of Aeros
43	I	64,169	National Aeronautics and Space Administration	0448-1377	Aptima, Inc
43	I	67,854	National Aeronautics and Space Administration	NCSU-03-01-3520	Nat'l Inst of Aeros
43	I	75,762	National Aeronautics and Space Administration	R-700-500048-40122	Ohio Aerospace Inst
43	I	76,575	National Aeronautics and Space Administration	NCSU-03-01-4856-NC	Nat'l Inst of Aeros
43.001	D	9,916	Aerospace Education Services Program		
43.001	I	30,655	Aerospace Education Services Program	NCSU-03-01-2536-NC	Nat'l Inst of Aeros
43.001	I	229,888	Aerospace Education Services Program	NCSU-03-01-3520-NC	Nat'l Inst of Aeros
43.002	I	8,454	Technology Transfer	RR185-388/4689408	University of Georgia
45.000	I	5,000	National Foundation on the Arts and the Humanities	3382/2009	Southern Arts Federal
45.024	D	22,939	Promotion of the Arts-Grants to Organizations and Individuals		
45.161	D	9,541	Promotion of the Humanities-Research		
45.163	D	82,759	Promotion of the Humanities-Professional Development		
45.169	D	23,394	Promotion of the Humanities-Office of Digital Humanities		
47	D	26,537	National Science Foundation		
47	I	(449)	National Science Foundation	705-20076	SVT Associates
47	I	106	National Science Foundation	N/A	Assoc for Inst Rsrch
47	I	2,928	National Science Foundation	C201	South Carolina Sea Grant
47	I	3,718	National Science Foundation	2007-0911	Valencell, Inc
47	I	3,720	National Science Foundation	S08-40265	University Corp Atmos Rsrch
47	I	4,680	National Science Foundation	N/A	University of South Carolina
47	I	6,163	National Science Foundation	C301	South Carolina Sea Grant
47	I	8,776	National Science Foundation	N/A	Puget Sound Center
47	I	15,767	National Science Foundation	2007-0911 #2	Valencell, Inc
47	I	20,942	National Science Foundation	C304	South Carolina Sea Grant
47	I	25,529	National Science Foundation	C401	South Carolina Sea Grant
47	I	34,592	National Science Foundation	26-0299058-01/0634	Valparaiso University
47	I	86,106	National Science Foundation	CUREE SUBCONTRACT	Curee
47.041	D	6,630,997	Engineering Grants		
47.041	I	(2,423)	Engineering Grants	2007-1119	Firebird Advanced Materials
47.041	I	(362)	Engineering Grants	N/A	Orobridge, Inc
47.041	I	7,709	Engineering Grants	EEC-0835992-01	NCIIA
47.041	I	9,159	Engineering Grants	#2: 2009-1548	Nanovector, Inc
47.041	I	18,950	Engineering Grants	2008-2252	Southeast Technivent
47.041	I	21,714	Engineering Grants	986029-871H	University of New Mexico
47.041	I	29,086	Engineering Grants	2004-0272	Barr-Mullin, Inc
47.041	I	29,262	Engineering Grants	2009-1212	Valencell, Inc
47.041	I	29,311	Engineering Grants	2007-2125	Alditri Technologies
47.041	I	34,650	Engineering Grants	5710001766	MA Inst of Tech
47.041	I	42,332	Engineering Grants	N/A	3F, LLC

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47.041	I	49,124	Engineering Grants	H31506	University of Southern Cal
47.041	I	55,832	Engineering Grants	8306	University of Delaware
47.041	I	79,862	Engineering Grants	2006-1305	SISU Chemical, LLC
47.049	D	5,612,855	Mathematical and Physical Sciences		
47.049	I	(29,940)	Mathematical and Physical Sciences	03-SC-NSF-1008	Duke University
47.049	I	23,406	Mathematical and Physical Sciences	627093	University of Washington
47.049	I	351,510	Mathematical and Physical Sciences	08-SC-NSF-1025	Duke University
47.050	D	1,067,007	Geosciences		
47.050	I	8,726	Geosciences	420-40-53A	Iowa State University
47.050	I	14,030	Geosciences	S09-74768	University Corp Atmos Rsrch
47.050	I	24,454	Geosciences	202601552-02	Florida International
47.070	D	3,588,578	Computer and Information Science and Engineering		
47.070	I	4,882	Computer and Information Science and Engineering	UF-EIES-0305006NCS	University of Florida
47.070	I	20,080	Computer and Information Science and Engineering	477986	Virginia Polytechnic Institute and State University
47.074	D	6,569,428	Biological Sciences		
47.074	I	(451)	Biological Sciences	T4146359201	University of Minnesota
47.074	I	4,274	Biological Sciences	19071-477392	Virginia Polytechnic Institute and State University
47.074	I	5,175	Biological Sciences	II-RR 014195-NCST	University of Cal-Davis
47.074	I	15,018	Biological Sciences	5710001924	MA Inst of Tech
47.074	I	19,243	Biological Sciences	4101-25846	Purdue University
47.074	I	27,496	Biological Sciences	07-003243-01	University of Cal-Davis
47.074	I	29,834	Biological Sciences	FRS #524639 PSA #6	University of Connecticut
47.074	I	34,351	Biological Sciences	F6059-04	New York University
47.074	I	44,117	Biological Sciences	51200-8396	Cornell University
47.074	I	54,218	Biological Sciences	4101-25830 / 08224	Purdue University
47.074	I	73,191	Biological Sciences	S-000208	University of Cal-Riverside
47.074	I	97,802	Biological Sciences	II-RR 014195-NCST	University of Cal-Davis
47.074	I	98,707	Biological Sciences	646G203	University of Wisconsin
47.074	I	108,597	Biological Sciences	05-SC-NSF-1041	Duke University
47.075	D	461,203	Social, Behavioral, and Economic Sciences		
47.075	I	21,285	Social, Behavioral, and Economic Sciences	05-599	Arizona State University
47.075	I	64,832	Social, Behavioral, and Economic Sciences	07-823	Arizona State University
47.076	D	5,485,749	Education and Human Resources		
47.076	I	(49)	Education and Human Resources	2003-0919	Bay Area Discovery M
47.076	I	872	Education and Human Resources	05-SC-NSF-1059	Duke University
47.076	I	2,197	Education and Human Resources	2005-1507-02	AAAS
47.076	I	3,035	Education and Human Resources	2005-1507-03	AAAS
47.076	I	15,115	Education and Human Resources	21792-01442-S02	Syracuse University
47.076	I	19,100	Education and Human Resources	UF08120	University of Florida
47.076	I	40,163	Education and Human Resources	N/A	AAAS

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47.076	I	63,604	Education and Human Resources	08-SC-NSF-1031	Duke University
47.076	I	134,620	Education and Human Resources	21827-561402-01075	Syracuse University
47.078	D	202,482	Polar Programs		
47.079	D	118,561	International Science and Engineering (OISE)		
47.079	I	27,055	International Science and Engineering (OISE)	C00014827-1	University of Missouri-Col
47.079	I	58,053	International Science and Engineering (OISE)	B10537	Rensselaer Polytechn
47.080	D	171,660	Office of Cyberinfrastructure		
10	D	229,063	Small Business Administration		
59.037	D	2,534,765	Small Business Development Centers		
66	D	210,654	Environmental Protection Agency		
66	I	5,086	Environmental Protection Agency	8091	Great Lakes Environmental
66	I	8,530	Environmental Protection Agency	0214.00.049/1	Eastern Research Group
66	I	39,295	Environmental Protection Agency	4-321-0210288 / MO	RTI International
66.034	D	21,093	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.202	I	218,890	Congressionally Mandated Projects	1-321-0210976	RTI International
66.436	D	102,205	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements- Section 104(b)(3) of the Clean Water Act		
66.460	I	4,904	Nonpoint Source Implementation Grants	BOLIN CRK WATERSHE	Town of Chapel Hill
66.460	I	20,100	Nonpoint Source Implementation Grants	2007-0665	Upper Neuse River Basin
66.461	D	1,400	Regional Wetland Program Development Grants		
66.480	D	19,875	Assessment and Watershed Protection Program Grants		
66.500	D	19,346	Environmental Protection-Consolidated Research		
66.509	D	691,546	Science To Achieve Results (STAR) Research Program		
66.509	I	6,742	Science To Achieve Results (STAR) Research Program	4915 - 523792	University of Connecticut
66.511	D	532,974	Office of Research and Development Consolidated Research/Training/Fellowships		
66.514	D	7,742	Science To Achieve Results (STAR) Fellowship Program		
66.606	I	983	Surveys, Studies, Investigations and Special Purpose Grants	03-CTS-16T	WERF
66.606	I	40,475	Surveys, Studies, Investigations and Special Purpose Grants	TCE 427011	Texas A & M University
66.606	I	164,880	Surveys, Studies, Investigations and Special Purpose Grants	4019	AWWA Research Fdn
66.611	D	75,204	Environmental Policy and Innovation Grants		
66.808	D	(10)	Solid Waste Management Assistance Grants		
66.818	I	6,341	Brownfields Assessment and Cleanup Cooperative Agreements	2009-0319	City of Raleigh
81	D	2,709,832	U.S. Department of Energy		
81	I	(1,236)	U.S. Department of Energy	00042959 #6 AMEND	Battelle Energy Alli
81	I	(432)	U.S. Department of Energy	7665-001-05	Los Alamos Nat'l Lab
81	I	(372)	U.S. Department of Energy	IREC/SOC-NCSU-0806	IREC
81	I	(196)	U.S. Department of Energy	00042959 #8	Battelle Energy Alli
81	I	687	U.S. Department of Energy	6879279	L. Berkeley Nat'l Lab
81	I	809	U.S. Department of Energy	N/A	NREL

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81	I	2,207	U.S. Department of Energy	4000048326	UT-Battelle, LLC
81	I	2,663	U.S. Department of Energy	4000080533	UT-Battelle, LLC
81	I	2,970	U.S. Department of Energy	00042959 #15	Battelle Energy Alli
81	I	3,304	U.S. Department of Energy	1-340-0211955	RTI International
81	I	3,863	U.S. Department of Energy	00042959 #12	Battelle Energy Alli
81	I	7,194	U.S. Department of Energy	00042959 #00001	Battelle Energy Alli
81	I	7,752	U.S. Department of Energy	00042959 #9	Battelle Energy Alli
81	I	9,467	U.S. Department of Energy	4000070031	UT-Battelle, LLC
81	I	11,452	U.S. Department of Energy	4000077938	UT-Battelle, LLC
81	I	11,520	U.S. Department of Energy	00042959 #00014	Battelle Energy Alli
81	I	11,568	U.S. Department of Energy	6871849	L. Berkeley Nat'l Lab
81	I	13,112	U.S. Department of Energy	00042959 #00001 #5	Battelle Energy Alli
81	I	16,095	U.S. Department of Energy	00042959 RELEASE 1	Battelle Energy Alli
81	I	16,589	U.S. Department of Energy	4000075344	UT-Battelle, LLC
81	I	17,743	U.S. Department of Energy	B573133	Lawrence Livermore N
81	I	23,065	U.S. Department of Energy	2009-0568	Innovative Energy So
81	I	23,319	U.S. Department of Energy	00042959 #00013	Battelle Energy Alli
81	I	23,356	U.S. Department of Energy	00042959 #11	Battelle Energy Alli
81	I	23,818	U.S. Department of Energy	66703-001-08	Los Alamos Nat'l Lab
81	I	24,997	U.S. Department of Energy	4000069600	UT-Battelle, LLC
81	I	31,876	U.S. Department of Energy	62922-001-08	Los Alamos Nat'l Lab
81	I	34,502	U.S. Department of Energy	4000074949	UT-Battelle, LLC
81	I	35,754	U.S. Department of Energy	4000006079	UT-Battelle, LLC
81	I	36,431	U.S. Department of Energy	4000061675	UT-Battelle, LLC
81	I	40,331	U.S. Department of Energy	68393-01	Battelle Energy Alli
81	I	41,298	U.S. Department of Energy	4000029406	UT-Battelle, LLC
81	I	42,188	U.S. Department of Energy	NCSU 2006-0083	NASEO
81	I	43,448	U.S. Department of Energy	GT06-024-001/NSCU0	Mississippi Development
81	I	43,551	U.S. Department of Energy	2006-2115	Cleantech Partners
81	I	43,609	U.S. Department of Energy	N/A	Krell Institute
81	I	43,724	U.S. Department of Energy	N/A	Krell Institute
81	I	46,514	U.S. Department of Energy	4000056870	UT-Battelle, LLC
81	I	48,110	U.S. Department of Energy	63039-001-08	Los Alamos Nat'l Lab
81	I	49,349	U.S. Department of Energy	4300055471	B&W Y-12, LLC
81	I	52,824	U.S. Department of Energy	2006-1763	Calabazas Creek Rsrch
81	I	54,131	U.S. Department of Energy	4000010698	UT-Battelle, LLC
81	I	54,248	U.S. Department of Energy	4000059924	UT-Battelle, LLC
81	I	54,359	U.S. Department of Energy	55547-0001-07	Los Alamos Nat'l Lab
81	I	56,063	U.S. Department of Energy	IREC-NMSU/SAI-NCSU	IREC
81	I	57,971	U.S. Department of Energy	GT05-324-001	Mississippi Development

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81	I	61,596	U.S. Department of Energy	4000028105	UT-Battelle, LLC
81	I	63,250	U.S. Department of Energy	4000058620	UT-Battelle, LLC
81	I	66,559	U.S. Department of Energy	4000065691	UT-Battelle, LLC
81	I	69,606	U.S. Department of Energy	4000040729	UT-Battelle, LLC
81	I	71,365	U.S. Department of Energy	65573-001-08	Los Alamos Nat'l Lab
81	I	72,228	U.S. Department of Energy	00042959 #00001 #8	Battelle Energy Alli
81	I	80,435	U.S. Department of Energy	00019408-1	Missouri University of Sci
81	I	112,298	U.S. Department of Energy	62250-001-08	Los Alamos Nat'l Lab
81	I	113,203	U.S. Department of Energy	OR10986-001.01	University of Tennessee
81	I	126,833	U.S. Department of Energy	IREC/SOC-NCSU-1107	IREC
81	I	129,571	U.S. Department of Energy	2007-1722	Enernex Corporation
81	I	132,642	U.S. Department of Energy	AC634860	Washington Savannah
81	I	152,053	U.S. Department of Energy	4000063401	UT-Battelle, LLC
81	I	234,017	U.S. Department of Energy	726318	Sandia National Lab
81	I	359,201	U.S. Department of Energy	4000063955	UT-Battelle, LLC
81	I	465,463	U.S. Department of Energy	XAX-6-66010-01	Alliance for Sustain
81.049	D	1,885,396	Office of Science Financial Assistance Program		
81.049	I	(4,391)	Office of Science Financial Assistance Program	5710001893	MA Inst of Tech
81.049	I	4,382	Office of Science Financial Assistance Program	19071-429224	Virginia Polytechnic Institute and State University
81.049	I	39,071	Office of Science Financial Assistance Program	06-SC-DOE-1051	Duke University
81.049	I	46,497	Office of Science Financial Assistance Program	07-SC-NICCR-1057	Duke University
81.049	I	197,883	Office of Science Financial Assistance Program	08-SC-NICCR-1072	Duke University
81.079	I	13,262	Regional Biomass Energy Programs	3TG153	South Dakota State University
81.086	D	164,801	Conservation Research and Development		
81.087	D	405,534	Renewable Energy Research and Development		
81.087	I	3,547	Renewable Energy Research and Development	GO12026-225	CPBR, Inc
81.087	I	32,870	Renewable Energy Research and Development	GO12026-289	CPBR, Inc
81.087	I	53,052	Renewable Energy Research and Development	GO12026-267	CPBR, Inc
81.089	I	2,160	Fossil Energy Research and Development	S00000070	Gas Technology Inst
81.112	D	210,520	Stewardship Science Grant Program		
81.114	D	471,445	University Reactor Infrastructure and Education Support		
81.117	D	766,865	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	I	(3,077)	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	2007-0339	TGI-USA
81.117	I	849	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	2007-0550	TGI-USA
81.119	I	166,776	State Energy Program Special Projects	SCOPING COASTAL \$1	Coastal Carolina University
81.121	D	284,899	Nuclear Energy Research, Development and Demonstration		
81.121	I	47,132	Nuclear Energy Research, Development and Demonstration	ICK488-SB001; P001	University of Idaho
81.121	I	185,345	Nuclear Energy Research, Development and Demonstration	OR10531-001.01	University of Tennessee

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81.121	I	199,972	Nuclear Energy Research, Development and Demonstration	C00017079-2	University of Missouri-Col
81.122	I	(4,910)	Electricity Delivery and Energy Reliability, Research, Development and Analysis	704114	Silicon Power Corp
84	I	212,392	U.S. Department of Education	2008-2333	Watauga County School
84.007	D	471,984	Federal Supplemental Educational Opportunity Grants		
84.015	I	63,671	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
84.017	D	64,806	International Research and Studies		
84.019	D	52,535	Overseas Programs-Faculty Research Abroad		
84.032	D	35,855,273	Federal Family Education Loans		
84.033	D	828,327	Federal Work-Study Program		
84.038	D	12,732,726	Federal Perkins Loan Program-Federal Capital Contributions		
84.044	D	341,900	TRIO-Talent Search		
84.047	D	509,860	TRIO-Upward Bound		
84.063	D	13,259,030	Federal Pell Grant Program		
84.116	D	52,669	Fund for the Improvement of Postsecondary Education		
84.116	I	(647)	Fund for the Improvement of Postsecondary Education	OSP03128	University of Cincinnati
84.116	I	6,775	Fund for the Improvement of Postsecondary Education	144-907422	University of Wisconsin
84.116	I	7,641	Fund for the Improvement of Postsecondary Education	UF IFAS 00070915	University of Florida
84.133	D	270,719	National Institute on Disability and Rehabilitation Research		
84.133	I	(92)	National Institute on Disability and Rehabilitation Research	2007-0928	RAF Models, Inc
84.200	D	553,024	Graduate Assistance in Areas of National Need		
84.268	D	267,900	Federal Direct Student Loans		
84.375	D	747,547	Academic Competitiveness Grants		
84.376	D	875,241	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.928	I	93,782	National Writing Project	95-NC09	Nat'l Writing Proj Co
93	D	152,286	U.S. Department of Health and Human Services		
93	I	3,446	U.S. Department of Health and Human Services	N/A	University of Maryland
93	I	8,661	U.S. Department of Health and Human Services	6119-1041-0-B	University of South Florida
93	I	8,705	U.S. Department of Health and Human Services	GC11572.128520	University of Virginia
93	I	9,698	U.S. Department of Health and Human Services	#547663	Tulane University
93	I	9,998	U.S. Department of Health and Human Services	546063	Tulane University
93	I	13,598	U.S. Department of Health and Human Services	N/A	APTIV, Inc
93	I	60,897	U.S. Department of Health and Human Services	#547662 (YR 1 ONLY)	Tulane University
93	I	66,989	U.S. Department of Health and Human Services	GC11729.131118	University of Virginia
93.103	I	10,868	Food and Drug Administration-Research	Z-179902	University of Maryland
93.113	D	2,035,615	Environmental Health		
93.113	I	43,043	Environmental Health	P119381-C0.03/6634	University of Miami
93.113	I	71,022	Environmental Health	2007-1363	Valencell, Inc
93.121	D	308,415	Oral Diseases and Disorders Research		
93.143	I	19,334	NIEHS Superfund Hazardous Substances-Basic Research and Education	66450A / 08-SC-NIH	University of Miami

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93.172	D	276,441	Human Genome Research		
93.172	I	185,339	Human Genome Research	5710002181	MA Inst of Tech
93.173	I	28,136	Research Related to Deafness and Communication Disorders	2005-2832-1	University of Illinois
93.213	I	19,819	Research and Training in Complementary and Alternative Medicine	080673001	Utah State University
93.225	I	21,067	National Research Service Awards-Health Services Research Training	1 R21 HS017628-01	Mayo Clinic Rochester
93.226	D	19,558	Research on Healthcare Costs, Quality and Outcomes		
93.242	D	15,477	Mental Health Research Grants		
93.262	D	398,949	Occupational Safety and Health Program		
93.262	I	10,268	Occupational Safety and Health Program	60010415 PO: RF0	Ohio State University
93.273	D	389,208	Alcohol Research Programs		
93.279	D	111,292	Drug Abuse and Addiction Research Programs		
93.282	D	799	Mental Health National Research Service Awards for Research Training		
93.283	I	19,990	Centers for Disease Control and Prevention-Investigations and Technical Assistance	2006-0197	Emory University
93.286	D	40,674	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	13,345	Discovery and Applied Research for Technological Innovations to Improve Human Health	2007-1924	University of Cal-Irvine
93.286	I	36,647	Discovery and Applied Research for Technological Innovations to Improve Human Health	1 (ACCT. #5-27801)	Columbia University
93.286	I	256,866	Discovery and Applied Research for Technological Innovations to Improve Human Health	1543214	University of Colorado
93.389	D	205,873	National Center for Research Resources		
93.390	D	366,672	Academic Research Enhancement Award		
93.393	D	560,831	Cancer Cause and Prevention Research		
93.393	I	245,427	Cancer Cause and Prevention Research	570363	Texas A & M University
93.394	D	406,613	Cancer Detection and Diagnosis Research		
93.395	D	237,792	Cancer Treatment Research		
93.395	I	3,490	Cancer Treatment Research	140750/130039	Duke University
93.395	I	152,157	Cancer Treatment Research	147695/140750/1300	Duke University
93.395	I	349,779	Cancer Treatment Research	154897/147695/1407	Duke University
93.396	D	819,472	Cancer Biology Research		
93.398	D	155,429	Cancer Research Manpower		
93.648	I	8,682	Child Welfare Services Training Grants	E00022064-2	University of Missouri-Col
93.701	D	621	ARRA - Trans-NIH Recovery Act Research Support		
93.821	D	42,183	Cell Biology and Biophysics Research		
93.837	D	645,639	Cardiovascular Diseases Research		
93.837	I	11,868	Cardiovascular Diseases Research	2008-1921/1R43HL09	Lifescitech, LLC
93.837	I	16,874	Cardiovascular Diseases Research	06-002	Wake Forest University
93.837	I	35,653	Cardiovascular Diseases Research	5 R01 HL036634-21	Mayo Clinic Rochester
93.838	D	392,927	Lung Diseases Research		
93.838	I	31,910	Lung Diseases Research	147665	Duke University
93.838	I	113,612	Lung Diseases Research	155460	Duke University
93.846	D	351,400	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	31,148	Arthritis, Musculoskeletal and Skin Diseases Research	F011841	University of Michigan

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93.847	D	45,074	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.848	D	57,626	Digestive Diseases and Nutrition Research		
93.853	D	(4,580)	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.855	D	2,147,532	Allergy, Immunology and Transplantation Research		
93.855	I	5,949	Allergy, Immunology and Transplantation Research	546063	Tulane University
93.855	I	13,462	Allergy, Immunology and Transplantation Research	008-003/1R15AI0606	University of North Florida
93.855	I	16,696	Allergy, Immunology and Transplantation Research	3428-09-02/1R21AI0	Children's Research
93.855	I	29,006	Allergy, Immunology and Transplantation Research	6119-1041-00-B	University of South Florida
93.855	I	87,633	Allergy, Immunology and Transplantation Research	08-008	University of Texas
93.856	D	350,706	Microbiology and Infectious Diseases Research		
93.856	I	6,176	Microbiology and Infectious Diseases Research	PRIME: 1 R41 AI072	Nirvana Pharmaceutic
93.859	D	3,031,331	Biomedical Research and Research Training		
93.859	I	96,258	Biomedical Research and Research Training	32515	University of Chicago
93.862	D	80,511	Genetics and Developmental Biology Research and Research Training		
93.865	D	365,250	Child Health and Human Development Extramural Research		
93.866	D	609,978	Aging Research		
93.866	I	20,659	Aging Research	07-SC-NIH-1020	Duke University
93.866	I	36,450	Aging Research	07-SC-NIH-1023	Duke University
93.866	I	83,985	Aging Research	145911	Duke University
93.867	D	864,533	Vision Research		
93.867	I	(994)	Vision Research	S0180458	University of Cal-Santa Cr
93.867	I	127,710	Vision Research	25 7010170 / EY012	West Michigan University
93.894	D	(7,989)	Resource and Manpower Development in the Environmental Health Sciences		
93.989	D	11,060	International Research and Research Training		
97	D	80,691	U S Department of Homeland Security		
97	I	24,429	U S Department of Homeland Security	N/A	Fire Protection Rsrch
97.061	I	61,079	Centers for Homeland Security	X9106025104	University of Minnesota
98	D	31,437	United States Agency for International Development		
98	I	5,097	United States Agency for International Development	016258-36	University of Cal-Davis
98	I	15,333	United States Agency for International Development	2007-1200-04	Oregon State University
98	I	51,389	United States Agency for International Development	RD011G-C	Oregon State University
98	I	116,655	United States Agency for International Development	2007-1200-03	Oregon State University
98.001	I	6,000	USAID Foreign Assistance for Programs Overseas	2006-0150-05	Virginia Polytechnic Institute and State University
98.001	I	8,368	USAID Foreign Assistance for Programs Overseas	19071-425864	Virginia Polytechnic Institute and State University
98.001	I	9,000	USAID Foreign Assistance for Programs Overseas	2006-0150-03	Virginia Polytechnic Institute and State University
98.001	I	13,000	USAID Foreign Assistance for Programs Overseas	2006-0150-04	Virginia Polytechnic Institute and State University
99	D	295,845	Other Federal Assistance		
		215,461,916	Total — North Carolina State University		
University of North Carolina - General Administration					
11.473	I	156	Coastal Services Center	S107	SC Sea Grant Consortium
11.550	D	775,088	Public Telecommunications Facilities Planning and Construction		

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12.300	D	300,492	Basic and Applied Scientific Research		
12.431	D	15,026	Basic Scientific Research		
47.076	D	203,474	Education and Human Resources		
64.124	D	365,498	All-Volunteer Force Educational Assistance		
84.334	D	2,766,738	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.350	D	502,284	Transition to Teaching		
84.367	D	1,647,282	Improving Teacher Quality State Grants		
84.378	D	1,190,435	College Access Challenge Grant Program		
		<u>7,766,473</u>	Total — University of North Carolina - General Administration		

University of North Carolina at Asheville

10.206	D	20,174	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	19,376	Grants for Agricultural Research-Competitive Research Grants	06-234B	Idaho State University
10.652	D	337,329	Forestry Research		
10.664	D	21,720	Cooperative Forestry Assistance		
11.431	D	695	Climate and Atmospheric Research		
11.440	D	82,460	Environmental Sciences, Applications, Data, and Education		
14.246	D	98,000	Community Development Block Grants/Brownfields Economic Development Initiative		
43.001	D	298,010	Aerospace Education Services Program		
43.001	I	32,260	Aerospace Education Services Program	16228099	University of Central FL
45.161	D	8,055	Promotion of the Humanities-Research		
47.049	D	471,096	Mathematical and Physical Sciences		
47.049	I	14,032	Mathematical and Physical Sciences	RR551-209/6330977	University of Georgia
47.049	I	14,041	Mathematical and Physical Sciences	520739	College of Charleston
81.036	I	66	Inventions and Innovations	4000046282	UT-Batelle
81.117	I	9,461	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	4000032096	UT-Batelle
84.007	D	89,664	Federal Supplemental Educational Opportunity Grants		
84.032	D	345,866	Federal Family Education Loans		
84.033	D	131,318	Federal Work-Study Program		
84.038	D	1,330,118	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	2,603,161	Federal Pell Grant Program		
84.268	D	7,084,512	Federal Direct Student Loans		
84.375	D	123,164	Academic Competitiveness Grants		
84.376	D	30,000	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	1,000	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
97.073	D	330	State Homeland Security Program (SHSP)		
		<u>13,165,908</u>	Total — University of North Carolina at Asheville		

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<u>University of North Carolina at Chapel Hill</u>					
10	D	46,817	U.S. Department of Agriculture		
10	I	7,127	U.S. Department of Agriculture	FY08-2260-PO1	University Research Co, LLC
10	I	74,415	U.S. Department of Agriculture	N/A	American Egg Board
10	I	140,178	U.S. Department of Agriculture	5103	University of Utah
10.001	D	4,651	Agricultural Research-Basic and Applied Research		
10.206	D	272,289	Grants for Agricultural Research-Competitive Research Grants		
10.206	I	23,120	Grants for Agricultural Research-Competitive Research Grants	F041300	University Wisconsin
11	I	(118)	U.S. Department of Commerce	SURA-2005-202	SURA (SE University Rsrch)
11	I	20,650	U.S. Department of Commerce	PO# Z758028-01	University of Hawaii
11	I	25,441	U.S. Department of Commerce	RU 3234/4-21463	Rutgers University
11	I	74,096	U.S. Department of Commerce	07-10-029	University of Mississippi
11	I	154,184	U.S. Department of Commerce	S351	SC Sea Grant Consort
11.312	D	(6,387)	Research and Evaluation Program		
11.419	I	34,129	Coastal Zone Management Administration Awards	07-093	University New Hampshire
11.419	I	41,962	Coastal Zone Management Administration Awards	07-094	University New Hampshire
11.420	D	17,133	Coastal Zone Management Estuarine Research Reserves		
11.430	I	(635)	Undersea Research	06-08-015	University of Mississippi
11.430	I	34	Undersea Research	05-09-022	University of Mississippi
11.430	I	56,806	Undersea Research	07-01-071	University of Mississippi
11.430	I	107,793	Undersea Research	08-11-047	University of Mississippi
11.430	I	162,033	Undersea Research	08-10-032	University of Mississippi
11.431	D	21,514	Climate and Atmospheric Research		
11.431	I	6,546	Climate and Atmospheric Research	08-1474/PO#8173	University of South Carolina
11.460	I	(3)	Special Oceanic and Atmospheric Projects	F014525	University of Michigan
11.467	I	34,269	Meteorologic and Hydrologic Modernization Development	S07-66810	University Corp Atmospheri
11.473	D	454,668	Coastal Services Center		
11.473	I	3,539	Coastal Services Center	S301	SC Sea Grant Consort
11.473	I	14,716	Coastal Services Center	S456	SC Sea Grant Consort
11.473	I	15,233	Coastal Services Center	3001003710	University of Michigan
11.473	I	17,833	Coastal Services Center	A100574	Woods Hole Oceanographic Inst
11.473	I	46,270	Coastal Services Center	2007-402	SURA (SE University Rsrch)
11.473	I	60,738	Coastal Services Center	UF-EIES-0704031	University of Florida
11.478	D	265,726	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
11.550	D	26,705	Public Telecommunications Facilities Planning and Construction		
11.714	I	8,157	Science Serving our Coast and Beyond/North Carolina Sea Grant College Institutional Program	09-NCSU-1046	Duke University
12	D	4,429,145	U.S. Department of Defense		
12	I	(19,218)	U.S. Department of Defense	19823 056011	Children's Hosp/Pitt
12	I	(1,731)	U.S. Department of Defense	N/A	Woolpert, Inc
12	I	107	U.S. Department of Defense	02-32-941-840-9	Shaw University

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12	I	280	U.S. Department of Defense	1150060-99245	Carnegie Mellon University
12	I	602	U.S. Department of Defense	P1111	Renaissance Science
12	I	3,932	U.S. Department of Defense	27204-3300	Ensco, Inc
12	I	9,743	U.S. Department of Defense	N/A	Renaissance Science
12	I	22,681	U.S. Department of Defense	61-3567B	Michigan St University
12	I	23,343	U.S. Department of Defense	P1107	Renaissance Science
12	I	25,441	U.S. Department of Defense	18824-S2	Vanderbilt University Med Ctr
12	I	58,995	U.S. Department of Defense	198780	Henry M Jackson Fdn
12	I	62,868	U.S. Department of Defense	ML05001472	Serco-N America
12	I	85,870	U.S. Department of Defense	ML05000858	Serco-N America
12	I	119,792	U.S. Department of Defense	PO 13552	Optra, Inc
12	I	131,007	U.S. Department of Defense	243142	University of Wash-Seattle
12	I	195,586	U.S. Department of Defense	198797	Henry M Jackson Fdn
12	I	231,744	U.S. Department of Defense	PO# ML05000858	Serco-N America
12	I	240,565	U.S. Department of Defense	13508	BBN Technologies
12	I	249,413	U.S. Department of Defense	TS00003	Ascend Intel, LLC
12	I	468,267	U.S. Department of Defense	1-321-0210294	RTI International
12.114	I	165,246	Collaborative Research and Development	2000457356	Johns Hopkins University
12.300	D	632,861	Basic and Applied Scientific Research		
12.300	I	63,449	Basic and Applied Scientific Research	200978	University of Notre Dame
12.300	I	72,363	Basic and Applied Scientific Research	66057G/PO#77739	University of Miami
12.351	D	240,649	Basic Scientific Research-Combating Weapons of Mass Destruction		
12.420	D	3,570,620	Military Medical Research and Development		
12.420	I	2,515	Military Medical Research and Development	0258-2931-4609	Mt Sinai School of Med
12.420	I	4,304	Military Medical Research and Development	313-2074	Duke University
12.420	I	15,272	Military Medical Research and Development	19823 056337	Children's Hosp/Pitt
12.420	I	99,702	Military Medical Research and Development	12-12990-01-01-	H Lee Moffitt Cancer
12.431	D	1,118,447	Basic Scientific Research		
12.431	I	314,969	Basic Scientific Research	37124-1	University of Chicago
12.630	D	211,291	Basic, Applied, and Advanced Research in Science and Engineering		
12.800	D	496,468	Air Force Defense Research Sciences Program		
12.901	D	51,754	Mathematical Sciences Grants Program		
12.910	D	11,161	Research and Technology Development		
12.910	I	(6,684)	Research and Technology Development	130379	University of Wash-Seattle
12.910	I	66,468	Research and Technology Development	1110	Princeton University
12.910	I	466,885	Research and Technology Development	554466	University of Wash-Seattle
14	D	1,266	U.S. Department of Housing and Urban Development		
14.506	D	20,686	General Research and Technology Activity		
15	D	80,812	U.S. Department of the Interior		
15	I	41,871	U.S. Department of the Interior	1	URS Corp

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15.608	D	33,441	Fish and Wildlife Management Assistance		
15.904	D	(50,698)	Historic Preservation Fund Grants-In-Aid		
16	D	218,135	U.S. Department of Justice		
16	I	4,026	U.S. Department of Justice	N/A	Amer Coll Emerg Phys
16.560	I	110,875	National Institute of Justice Research, Evaluation, and Development Project Grants	08-SC-NIJ-1007	Duke University
19	I	(23,934)	U.S. Department of State	S-LMAQM-06-GR-0	SE Consort Intl Dev
19	I	(19,296)	U.S. Department of State	S-NEAPI-04-CA-1	SE Consort Intl Dev
19	I	15,319	U.S. Department of State	N/A	Inst of International Ed, Inc
20	D	1,629,514	U.S. Department of Transportation		
20	I	(28,104)	U.S. Department of Transportation	TASK BMISG05B02	Bellomo-Mcgee, Inc
20	I	(3,595)	U.S. Department of Transportation	5710002072	MA Inst Technology
20	I	(485)	U.S. Department of Transportation	HR3-67	Nat'l Acad of Science
20	I	2,235	U.S. Department of Transportation	37769	Bellomo-Mcgee, Inc
20	I	2,301	U.S. Department of Transportation	SA-1911-08/SP-1	Kansas Dept Transportation
20	I	2,987	U.S. Department of Transportation	5710002208	MA Inst Technology
20	I	6,303	U.S. Department of Transportation	SHRP-S 01(D)	Nat'l Acad of Science
20	I	6,678	U.S. Department of Transportation	2155.115A	Performtech, Inc
20	I	7,496	U.S. Department of Transportation	5139/DTNH2206H0	Toole Design Group
20	I	10,882	U.S. Department of Transportation	5710002033	MA Inst Technology
20	I	11,774	U.S. Department of Transportation	07-UNCCH-R-S5/D	University of Tennessee
20	I	33,725	U.S. Department of Transportation	S060062	Texas A & M Rsrch Fdn
20	I	34,908	U.S. Department of Transportation	HR 3-62	Nat'l Acad of Science
20	I	45,028	U.S. Department of Transportation	N/A	Nat'l Safety Council
20	I	52,749	U.S. Department of Transportation	07-UNCCH-E1	University of Tennessee
20	I	55,197	U.S. Department of Transportation	ELS0022480	Wyle Laboratories
20	I	65,880	U.S. Department of Transportation	HR 20-07(267)	Nat'l Acad of Science
20	I	81,658	U.S. Department of Transportation	2155.513A	Performtech, Inc
20	I	114,377	U.S. Department of Transportation	N/A	Motorcycle Safety Fdn
20	I	126,319	U.S. Department of Transportation	N/A	Pacific Inst Rsrch
20	I	144,277	U.S. Department of Transportation	HR17-35/DOT-650	Nat'l Acad of Science
20	I	182,531	U.S. Department of Transportation	DTNH22-05-D-050	Transanalytics
20	I	224,282	U.S. Department of Transportation	37769	Vanasse Hangen Brust
20	I	467,079	U.S. Department of Transportation	PO#0000137253/2	University of Utah
20.200	D	456,638	Highway Research and Development Program		
20.205	D	1,491,905	Highway Planning and Construction		
42	I	43,119	Library of Congress	F011777	University of Michigan
42	I	88,275	Library of Congress	C08-085837	CACI-ISS, Inc
43	D	620,350	National Aeronautics and Space Administration		
43	I	(3,626)	National Aeronautics and Space Administration	ACK774	University of Idaho
43	I	151	National Aeronautics and Space Administration	91978/NAS13-990	Mississippi Space Ser
43	I	6,329	National Aeronautics and Space Administration	N/A	University Space Rsrch Assoc

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43	I	10,257	National Aeronautics and Space Administration	534	Princeton University
43	I	35,326	National Aeronautics and Space Administration	PO#21179	Marine Biological La
43	I	38,641	National Aeronautics and Space Administration	PO#5600400523/N	Baylor Col Med
43.001	I	26,567	Aerospace Education Services Program	200/536969.571	Dartmouth College
45	I	9,609	National Foundation on the Arts and the Humanities	N/A	Assoc of Rsrch Library
45.024	I	25,304	Promotion of the Arts-Grants to Organizations and Individuals	N/A	Arts Midwest
45.149	D	43,711	Promotion of the Humanities-Division of Preservation and Access		
45.161	D	28	Promotion of the Humanities-Research		
45.303	D	26,936	Conservation Project Support		
45.312	D	86,051	National Leadership Grants		
45.313	D	874,837	Laura Bush 21st Century Librarian Program		
47	D	3,872	ARRA - National Science Foundation		
47	D	160,662	National Science Foundation		
47	I	547	National Science Foundation	N/A	Consort Ocean Leader
47	I	34,939	National Science Foundation	2003-01685-1/A6	University of Ill Champaig
47	I	106,173	National Science Foundation	R38719-73900004	Rice University
47	I	107,078	National Science Foundation	19888-S1	Vanderbilt University Med Ctr
47	I	165,202	National Science Foundation	N/A	Global Envir Network, Inc
47.041	D	1,031,716	Engineering Grants		
47.041	I	37,600	Engineering Grants	1159-7558-206-2	Clemson University
47.049	D	8,419,312	Mathematical and Physical Sciences		
47.049	I	(37)	Mathematical and Physical Sciences	919690	University of Wash-Seattle
47.049	I	6,739	Mathematical and Physical Sciences	A528605641	University of Minnesota
47.049	I	11,976	Mathematical and Physical Sciences	03-SC-NSF-1009	Duke University
47.049	I	36,792	Mathematical and Physical Sciences	647F275	University Wisconsin-Madison
47.049	I	192,605	Mathematical and Physical Sciences	431140	University of Wash-Seattle
47.049	I	414,038	Mathematical and Physical Sciences	08-SC-NSF-1026	Duke University
47.050	D	1,572,611	Geosciences		
47.050	I	446	Geosciences	UF-EIES-0810013	University of Florida
47.050	I	10,801	Geosciences	RR100-508/35065	University of Georgia
47.050	I	13,769	Geosciences	A100617	Woods Hole Oceanographic Inst
47.050	I	68,629	Geosciences	2003-01685-02/A	University of Ill Champaig
47.070	D	3,755,242	Computer and Information Science and Engineering		
47.070	I	(2,787)	Computer and Information Science and Engineering	A6118/2005-0619	University of Ill Champaig
47.070	I	218	Computer and Information Science and Engineering	PO# 10267787	University of California
47.070	I	41,129	Computer and Information Science and Engineering	SA5874-10808PG	University Calif-Berkeley
47.070	I	183,745	Computer and Information Science and Engineering	30085-J	University of Chicago
47.074	D	4,604,938	Biological Sciences		
47.074	I	27	Biological Sciences	FY2003-028	University of Kansas
47.074	I	1,407	Biological Sciences	RR272-210/46896	University of Georgia

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47.074	I	2,104	Biological Sciences	02-0285	University Louisiana at Lafayette
47.074	I	5,993	Biological Sciences	04-SC-NSF-1032	Duke University
47.074	I	28,502	Biological Sciences	2919/200200632	Cary Inst Ecosystem
47.074	I	36,623	Biological Sciences	350	Dartmouth College
47.074	I	43,183	Biological Sciences	09-NSF-1037	Duke University
47.074	I	112,129	Biological Sciences	07-SC-NSF-1051	Duke University
47.074	I	116,685	Biological Sciences	G001594-001	Washington St University
47.074	I	192,870	Biological Sciences	X105335	University Wisconsin-Madison
47.074	I	204,833	Biological Sciences	06-SC-NSF-1070	Duke University
47.074	I	268,192	Biological Sciences	USD-07-07	University South Dakota
47.075	D	2,511,260	Social, Behavioral, and Economic Sciences		
47.075	I	1,191	Social, Behavioral, and Economic Sciences	2005-01042-01	University of Ill Champaign
47.075	I	2,316	Social, Behavioral, and Economic Sciences	2007-01334-01/A	University of Ill Champaign
47.075	I	4,814	Social, Behavioral, and Economic Sciences	PO 10295474	University of California
47.075	I	17,411	Social, Behavioral, and Economic Sciences	07-SC-NSF-1045	Duke University
47.075	I	22,765	Social, Behavioral, and Economic Sciences	RR335-044/38421	University of Georgia
47.075	I	43,125	Social, Behavioral, and Economic Sciences	2958/200200735	Cary Inst Ecosystem
47.075	I	90,446	Social, Behavioral, and Economic Sciences	N/A	American Bar Foundation
47.076	D	1,929,502	Education and Human Resources		
47.076	I	5,566	Education and Human Resources	RR246-026/46884	University of Georgia
47.078	D	18,704	Polar Programs		
47.079	I	17,830	International Science and Engineering (OISE)	3000835643	University of Michigan
47.080	D	1,678,205	Office of Cyberinfrastructure		
47.080	I	51,659	Office of Cyberinfrastructure	2007-01077-04	University of Ill Champaign
47.080	I	51,753	Office of Cyberinfrastructure	48-124-31/PO 34	Indiana University
64	D	16,717	U.S. Department of Veterans Affairs		
66	D	2,327,402	Environmental Protection Agency		
66	I	(31,754)	Environmental Protection Agency	39816	Health Effects Inst
66	I	(19,064)	Environmental Protection Agency	PO#200706639	Mactec Federal Prog
66	I	1,129	Environmental Protection Agency	N/A	MIOX Corporation
66	I	5,221	Environmental Protection Agency	23BL00031	ICF Consulting
66	I	7,800	Environmental Protection Agency	SUB1190163SH	Alion Science Techno
66	I	34,978	Environmental Protection Agency	106029-UNC-02	Constella Clinical
66	I	70,173	Environmental Protection Agency	106016-UNC-01	Constella Clinical
66.439	D	196,372	Targeted Watersheds Grants		
66.463	I	875	Water Quality Cooperative Agreements	042G106066-A	Boise State University
66.500	D	(341,109)	Environmental Protection-Consolidated Research		
66.509	D	2,361,253	Science To Achieve Results (STAR) Research Program		
66.510	D	19,334	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		

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66.511	D	2,611,819	Office of Research and Development Consolidated Research/Training/Fellowships		
66.511	I	(40)	Office of Research and Development Consolidated Research/Training/Fellowships	06-HHE-5PP	Water Environ Rsrch
66.511	I	9,847	Office of Research and Development Consolidated Research/Training/Fellowships	2-340-0210384	RTI International
66.514	D	65,363	Science To Achieve Results (STAR) Fellowship Program		
66.516	D	5,945	P3 Award: National Student Design Competition for Sustainability		
66.606	D	225,393	Surveys, Studies, Investigations and Special Purpose Grants		
66.606	I	(4,571)	Surveys, Studies, Investigations and Special Purpose Grants	20-23016-UNC070	Houston Adv Rsrch Ctr
66.611	D	6,888	Environmental Policy and Innovation Grants		
81	D	2,085,514	U.S. Department of Energy		
81	I	(1,576)	U.S. Department of Energy	4000050221	Oak Ridge Nat'l Labs
81	I	(1,548)	U.S. Department of Energy	2003-02384-1/A8	University of Ill Champaig
81	I	(912)	U.S. Department of Energy	412781-G	University of Rochester
81	I	7,344	U.S. Department of Energy	5F-00428	Uchicago Argonne, LLC
81	I	8,847	U.S. Department of Energy	B571062	U Cal Lawrence Liver
81	I	21,879	U.S. Department of Energy	63244	Battelle
81	I	29,017	U.S. Department of Energy	60426-001-08 F3	Los Alamos Nat'l Lab
81	I	30,079	U.S. Department of Energy	PO# 5-17171	Oak Ridge Assoc University
81	I	129,945	U.S. Department of Energy	4000036179	UT-Battelle/ORNL
81.049	D	981,456	Office of Science Financial Assistance Program		
81.049	I	29,153	Office of Science Financial Assistance Program	TUL-536-06/07	Tulane University
81.049	I	33,107	Office of Science Financial Assistance Program	371979	University of Wash-Seattle
81.112	I	27,639	Stewardship Science Grant Program	414089-G/ 5-237	University of Rochester
84	D	912,866	U.S. Department of Education		
84	I	(2,784)	U.S. Department of Education	RX 4285-842-UNC	Georgetown University
84	I	1,532	U.S. Department of Education	N/A	Comm Campus Partners
84	I	12,941	U.S. Department of Education	N/A	Wake Co Pub Sch Sys
84	I	17,619	U.S. Department of Education	N/A	Comm Campus Partners
84.007	D	503,553	Federal Supplemental Educational Opportunity Grants		
84.015	D	1,117,024	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	(6,926)	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	(166)	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	05-SC-DOE-1025	Duke University
84.015	I	3,262	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	12,684	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
84.015	I	13,718	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	84,808	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	105,722	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	107,270	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-DED-1080	Duke University
84.015	I	148,690	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-1084	Duke University
84.015	I	234,042	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-1092	Duke University
84.022	D	141,903	Overseas Programs-Doctoral Dissertation Research Abroad		
84.033	D	3,137,404	Federal Work-Study Program		
84.038	D	34,177,850	Federal Perkins Loan Program-Federal Capital Contributions		
84.047	D	523,904	TRIO-Upward Bound		
84.063	D	8,814,401	Federal Pell Grant Program		
84.116	D	25,712	Fund for the Improvement of Postsecondary Education		
84.133	D	190,657	National Institute on Disability and Rehabilitation Research		
84.170	D	115,227	Javits Fellowships		
84.181	I	1,922	Special Education-Grants for Infants and Families	3208-33	Nevada St Hlth Div
84.200	D	344,223	Graduate Assistance in Areas of National Need		
84.206	D	232,450	Javits Gifted and Talented Students Education Grant Program		
84.220	D	355,871	Centers for International Business Education		
84.295	I	77,064	Ready-To-Learn Television	N/A	Michael Cohen Group
84.303	D	2,606	Technology Innovation Challenge Grants		
84.305	D	4,781,849	Education Research, Development and Dissemination		
84.305	I	144,226	Education Research, Development and Dissemination	GM10087-126361	University of Virginia
84.324	D	1,246,213	Research in Special Education		
84.324	I	(5,719)	Research in Special Education	PO#10209-0139	Indiana University
84.324	I	84,641	Research in Special Education	51-000949	SRI International
84.324	I	201,862	Research in Special Education	51-000476	SRI International
84.325	D	2,431,268	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	3,355,791	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.326	I	13,995	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	5830-1251-00-E	University of So Florida
84.326	I	53,112	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282101D	University of Oregon
84.326	I	67,299	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	UKRF 3046824700	University of Kentucky

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84.326	I	163,294	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	51-001050	SRI International
84.327	D	97,724	Special Education-Technology and Media Services for Individuals with Disabilities		
84.349	I	317,428	Early Childhood Educator Professional Development	N/A	Zero to Three
84.359	I	169,096	Early Reading First	N/A	Richmond Co School
84.373	D	142,426	Special Education-Technical Assistance on State Data Collection		
84.381	D	39,692	Baccalaureate Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages and Master's Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages		
89.003	D	53,141	National Historical Publications and Records Grants		
89.003	I	2,352	National Historical Publications and Records Grants	3001166513	University of Michigan
91.002	D	14,965	Solicited Grant Program		
93	D	16,602	ARRA - U.S. Department of Health and Human Services		
93	D	20,506,426	U.S. Department of Health and Human Services		
93	I	(43,347)	U.S. Department of Health and Human Services	1-312-0208290	RTI International
93	I	(20,112)	U.S. Department of Health and Human Services	2010-115	Mcking Consult Corp
93	I	(19,731)	U.S. Department of Health and Human Services	10-14025-02-06/	H Lee Moffitt Cancer
93	I	(16,239)	U.S. Department of Health and Human Services	N/A	Inotek Corporation
93	I	(11,008)	U.S. Department of Health and Human Services	U01-AI46749	Johns Hopkins University
93	I	(10,136)	U.S. Department of Health and Human Services	GC11287.123469	University of Virginia
93	I	(6,763)	U.S. Department of Health and Human Services	N/A	Courtesy Assoc, Inc
93	I	(6,422)	U.S. Department of Health and Human Services	5-20797	Scripps Rsrch Inst
93	I	(6,364)	U.S. Department of Health and Human Services	RES421126	Case Western Reserve
93	I	(5,590)	U.S. Department of Health and Human Services	5-32014	Dartmouth College
93	I	(4,304)	U.S. Department of Health and Human Services	3835282	Duke University Med Ctr
93	I	(3,751)	U.S. Department of Health and Human Services	5-22123	Scripps Rsrch Inst
93	I	(3,153)	U.S. Department of Health and Human Services	N/A	YMCA Young Men Chris
93	I	(2,693)	U.S. Department of Health and Human Services	PO#3000585023	University of Michigan
93	I	(2,178)	U.S. Department of Health and Human Services	HHSN26120042201	MI-Corporation
93	I	(1,884)	U.S. Department of Health and Human Services	N/A	Assoc State & Territ Pu
93	I	(1,815)	U.S. Department of Health and Human Services	N/A	Coda, Inc
93	I	(1,291)	U.S. Department of Health and Human Services	680430119	Consortium for Children
93	I	(1,291)	U.S. Department of Health and Human Services	1-312-0209783	RTI International
93	I	(1,073)	U.S. Department of Health and Human Services	N/A	New Hanover Reg Med
93	I	(1,053)	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	(1,052)	U.S. Department of Health and Human Services	GMO-010137	UT Southwest Med Ctr
93	I	(903)	U.S. Department of Health and Human Services	2005-013	H Lee Moffitt Cancer
93	I	(401)	U.S. Department of Health and Human Services	07417-014-000-0	Urban Institute
93	I	2	U.S. Department of Health and Human Services	N/A	University of Alabama
93	I	4	U.S. Department of Health and Human Services	N/A	Amer Med Stud Assoc Fdn
93	I	11	U.S. Department of Health and Human Services	N/A	Johns Hopkins University

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93	I	64	U.S. Department of Health and Human Services	N/A	New York University
93	I	76	U.S. Department of Health and Human Services	PO#8011-39050-0	Johns Hopkins University
93	I	144	U.S. Department of Health and Human Services	P844060	University Wisconsin
93	I	172	U.S. Department of Health and Human Services	N/A	RTI International
93	I	441	U.S. Department of Health and Human Services	N/A	Northwestern University
93	I	531	U.S. Department of Health and Human Services	N/A	University Health Network
93	I	550	U.S. Department of Health and Human Services	N/A	University of Pennsylvania
93	I	637	U.S. Department of Health and Human Services	1-312-0208452/2	RTI International
93	I	1,381	U.S. Department of Health and Human Services	ITN10200-00SC	University Calif-San Franc
93	I	1,425	U.S. Department of Health and Human Services	117161	Duke University
93	I	1,566	U.S. Department of Health and Human Services	N/A	Jaeb Ctr for Hlth Rsrch
93	I	1,667	U.S. Department of Health and Human Services	PO#5-22602	Scripps Rsrch Inst
93	I	1,688	U.S. Department of Health and Human Services	N/A	Mt Sinai Sch of Med
93	I	1,722	U.S. Department of Health and Human Services	HL07069	Duke University Med Ctr
93	I	1,759	U.S. Department of Health and Human Services	N/A	Mayo Clinic Rochester
93	I	1,809	U.S. Department of Health and Human Services	8412-77804-X	Johns Hopkins University
93	I	2,164	U.S. Department of Health and Human Services	N/A	Hamner Inst Hlth Sci
93	I	2,433	U.S. Department of Health and Human Services	N/A	University Calif-San Franc
93	I	2,753	U.S. Department of Health and Human Services	N/A	University of Colorado
93	I	3,025	U.S. Department of Health and Human Services	N/A	White Mtn Apache Nat
93	I	3,247	U.S. Department of Health and Human Services	N/A	ME College of WI
93	I	3,874	U.S. Department of Health and Human Services	5-20882	Scripps Rsrch Inst
93	I	3,960	U.S. Department of Health and Human Services	2276284	University Wisconsin
93	I	4,005	U.S. Department of Health and Human Services	N/A	Maryland Med Rsrch Inst
93	I	4,077	U.S. Department of Health and Human Services	104407	University of Pitt
93	I	4,148	U.S. Department of Health and Human Services	N/A	Science Lrng Rsrch, Inc
93	I	4,210	U.S. Department of Health and Human Services	2-312-0211573	RTI International
93	I	4,306	U.S. Department of Health and Human Services	N/A	Columbia University
93	I	4,730	U.S. Department of Health and Human Services	N/A	University of Kentucky
93	I	4,878	U.S. Department of Health and Human Services	HHSN26120062200	H Lee Moffitt Cancer
93	I	5,188	U.S. Department of Health and Human Services	4-312-0207897	RTI International
93	I	5,390	U.S. Department of Health and Human Services	N/A	Mclean University
93	I	5,533	U.S. Department of Health and Human Services	N/A	Oak Ridge Inst Sci
93	I	5,574	U.S. Department of Health and Human Services	N01-WH-4-4221	Wake Forest University
93	I	5,831	U.S. Department of Health and Human Services	N/A	University MD-Baltimore
93	I	6,326	U.S. Department of Health and Human Services	GMO-010171	UT Southwest Med Ctr
93	I	6,398	U.S. Department of Health and Human Services	N/A	Metrolina AIDS Project
93	I	6,523	U.S. Department of Health and Human Services	PO#P0303760/P02	U Med & Dentistry NJ
93	I	6,674	U.S. Department of Health and Human Services	106908	University of Pitt
93	I	6,687	U.S. Department of Health and Human Services	N/A	Duke University

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93	I	6,701	U.S. Department of Health and Human Services	0081.01.01	Pacific Inst Rsrch
93	I	6,705	U.S. Department of Health and Human Services	283-07-5202	CRP, Inc
93	I	7,208	U.S. Department of Health and Human Services	N/A	Emmes Corporation
93	I	7,225	U.S. Department of Health and Human Services	94253601	Medical College Ohio
93	I	7,680	U.S. Department of Health and Human Services	N/A	NERI
93	I	8,199	U.S. Department of Health and Human Services	PO# V399454/Y43	University of Arizona
93	I	8,727	U.S. Department of Health and Human Services	N/A	Sancarlos Apache Tri
93	I	9,089	U.S. Department of Health and Human Services	876/0080.0032	Family Health International
93	I	10,185	U.S. Department of Health and Human Services	29XS082	SAIC-Frederick, Inc
93	I	10,499	U.S. Department of Health and Human Services	125466	Duke University
93	I	10,524	U.S. Department of Health and Human Services	N/A	Ho-Chunk Nation
93	I	11,079	U.S. Department of Health and Human Services	N/A	Sloan-Kettering Inst
93	I	11,354	U.S. Department of Health and Human Services	N/A	University of Virginia
93	I	11,756	U.S. Department of Health and Human Services	17855	Nat'l Childhood Cancer Fdn
93	I	12,144	U.S. Department of Health and Human Services	N/A	Joslin Diabetes Ctr
93	I	12,702	U.S. Department of Health and Human Services	N/A	Encelle, Inc
93	I	13,548	U.S. Department of Health and Human Services	N/A	Indiana University
93	I	15,388	U.S. Department of Health and Human Services	644233	Fred Hutchinson Cancer Rsrch
93	I	16,012	U.S. Department of Health and Human Services	N/A	Emmes Corporation
93	I	16,316	U.S. Department of Health and Human Services	1-312-0210088	RTI International
93	I	16,745	U.S. Department of Health and Human Services	5-21528	Scripps Rsrch Inst
93	I	17,885	U.S. Department of Health and Human Services	PO SR00000171	University MD-Baltimore
93	I	17,915	U.S. Department of Health and Human Services	PO#199931	Indiana University
93	I	18,263	U.S. Department of Health and Human Services	N/A	Mass Gen Hosp
93	I	18,349	U.S. Department of Health and Human Services	N/A	Amer Coll Radiology
93	I	18,455	U.S. Department of Health and Human Services	3409010335	Oklahoma St Dept Hlth
93	I	18,656	U.S. Department of Health and Human Services	CA80098-S1	Amer Coll Radiology
93	I	18,978	U.S. Department of Health and Human Services	213	Family Health International
93	I	20,747	U.S. Department of Health and Human Services	94289DBS47/B289	Booz Allen & Hamilton
93	I	21,485	U.S. Department of Health and Human Services	303-7870	Duke University
93	I	22,019	U.S. Department of Health and Human Services	17654	Nat'l Childhood Cancer Fdn
93	I	22,279	U.S. Department of Health and Human Services	N/A	Tohono O'Adham National
93	I	24,553	U.S. Department of Health and Human Services	40-4113/UNC	Nat'l Bureau Econ Rsrch
93	I	24,709	U.S. Department of Health and Human Services	N/A	RTI International
93	I	26,583	U.S. Department of Health and Human Services	N/A	Dir Hlth Prom & Ed
93	I	27,391	U.S. Department of Health and Human Services	GC11572.128516	University of Virginia
93	I	27,466	U.S. Department of Health and Human Services	RES421126	Case Western Reserve
93	I	30,464	U.S. Department of Health and Human Services	129578	Duke University
93	I	30,489	U.S. Department of Health and Human Services	GC11572.128523	University of Virginia
93	I	30,711	U.S. Department of Health and Human Services	N/A	Jaeb Ctr for Hlth Rsrch

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93	I	33,895	U.S. Department of Health and Human Services	8502-90010-6	Johns Hopkins University
93	I	34,123	U.S. Department of Health and Human Services	861	Family Health International
93	I	35,631	U.S. Department of Health and Human Services	N/A	Wake Forest University Sch Med
93	I	36,114	U.S. Department of Health and Human Services	N/A	Calgb/University Chicago
93	I	36,371	U.S. Department of Health and Human Services	2008-1999	University Calif-Irvine
93	I	36,836	U.S. Department of Health and Human Services	N/A	Metrolina AIDS Project
93	I	36,934	U.S. Department of Health and Human Services	4216	Amer Coll Radiology
93	I	37,323	U.S. Department of Health and Human Services	125466	Duke University Med Ctr
93	I	37,545	U.S. Department of Health and Human Services	1P01HL087203-01	Beth Israel Deacon Med Ctr
93	I	38,359	U.S. Department of Health and Human Services	19836-S1	Vanderbilt University Med Ctr
93	I	40,756	U.S. Department of Health and Human Services	1-312-0209322/G	RTI International
93	I	40,956	U.S. Department of Health and Human Services	N/A	Chapel Hill Trng/Outreach Proj
93	I	41,022	U.S. Department of Health and Human Services	PO Z836156	University of Hawaii
93	I	43,049	U.S. Department of Health and Human Services	N/A	Morehouse School Med
93	I	43,958	U.S. Department of Health and Human Services	S3861-27/27	Assoc Sch Pub Health
93	I	43,973	U.S. Department of Health and Human Services	HHS29020060001	ABT Assoc, Inc
93	I	44,727	U.S. Department of Health and Human Services	3-312-0209686	RTI International
93	I	45,530	U.S. Department of Health and Human Services	TFED29-117	NSABP Foundation
93	I	45,774	U.S. Department of Health and Human Services	N/A	RTI International
93	I	46,445	U.S. Department of Health and Human Services	6666	Amer Coll Radiology
93	I	47,979	U.S. Department of Health and Human Services	N/A	WITS Health Consort.
93	I	48,431	U.S. Department of Health and Human Services	N/A	Caleb Fdn
93	I	49,011	U.S. Department of Health and Human Services	4216	Amer Coll Radiology Imag
93	I	50,066	U.S. Department of Health and Human Services	S3698	Assoc Sch Pub Health
93	I	50,106	U.S. Department of Health and Human Services	N/A	Oregon Hlth Sciences
93	I	54,106	U.S. Department of Health and Human Services	1-R43-AI074089	Novan, Inc
93	I	54,346	U.S. Department of Health and Human Services	5-22694	Scripps Rsrch Inst
93	I	59,848	U.S. Department of Health and Human Services	280-02-0601	CRP, Inc
93	I	60,035	U.S. Department of Health and Human Services	N/A	University of Alabama-Birm
93	I	60,780	U.S. Department of Health and Human Services	PO# 7810-96242	Johns Hopkins University
93	I	64,035	U.S. Department of Health and Human Services	3036656/131860	Duke University Med Ctr
93	I	64,806	U.S. Department of Health and Human Services	5-21233	Scripps Rsrch Inst
93	I	65,071	U.S. Department of Health and Human Services	N/A	Chronic Disease Dire
93	I	65,354	U.S. Department of Health and Human Services	N/A	University of Pitt
93	I	67,836	U.S. Department of Health and Human Services	N/A	Case Western Reserve
93	I	69,770	U.S. Department of Health and Human Services	120039020	St Jude Children's Rsrch
93	I	73,411	U.S. Department of Health and Human Services	98543-1067	Nat'l Childhood Cancer Fdn
93	I	80,417	U.S. Department of Health and Human Services	66242L/ PO M117	University of Miami
93	I	83,190	U.S. Department of Health and Human Services	1-312-0209783	RTI International

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93	I	86,094	U.S. Department of Health and Human Services	N/A	Symtread, Inc
93	I	91,844	U.S. Department of Health and Human Services	2-312-0210358	RTI International
93	I	93,671	U.S. Department of Health and Human Services	N/A	WITS Health Consort.
93	I	102,025	U.S. Department of Health and Human Services	N/A	Ercole Biotech, Inc
93	I	106,916	U.S. Department of Health and Human Services	N/A	Xintek, Inc
93	I	112,108	U.S. Department of Health and Human Services	N/A	Kitware, Inc
93	I	115,161	U.S. Department of Health and Human Services	N/A	McLean University
93	I	115,746	U.S. Department of Health and Human Services	N/A	Duke University Med Ctr
93	I	118,576	U.S. Department of Health and Human Services	GMO-010108/N01MH	UT Southwest Med Ctr
93	I	119,776	U.S. Department of Health and Human Services	N/A	St Louis University
93	I	119,970	U.S. Department of Health and Human Services	PO#P0007321/N01	Jackson State University
93	I	123,332	U.S. Department of Health and Human Services	N/A	University of Alabama-Birm
93	I	130,451	U.S. Department of Health and Human Services	1-312-0210837	RTI International
93	I	134,025	U.S. Department of Health and Human Services	N/A	Organix, Inc
93	I	136,465	U.S. Department of Health and Human Services	N/A	Hebrew Rehab Ctr
93	I	143,319	U.S. Department of Health and Human Services	0665-08428	Wash Dept Soc & Hlth
93	I	145,360	U.S. Department of Health and Human Services	N/A	Dir Hlth Prom & Ed
93	I	163,199	U.S. Department of Health and Human Services	N/A	Global Vaccines, Inc
93	I	169,880	U.S. Department of Health and Human Services	BRS-IMPCT-Q-06-	Social & Scientific
93	I	176,082	U.S. Department of Health and Human Services	576652	University of Wash-Seattle
93	I	176,917	U.S. Department of Health and Human Services	N/A	Academy health
93	I	193,953	U.S. Department of Health and Human Services	2905791A/ WU-08	Wash Univ-St Louis
93	I	253,981	U.S. Department of Health and Human Services	N/A	Wake Forest University Sch Med
93	I	259,170	U.S. Department of Health and Human Services	GC11729.131119	University of Virginia
93	I	259,756	U.S. Department of Health and Human Services	GC11729.131122	University of Virginia
93	I	263,457	U.S. Department of Health and Human Services	PO 1568 P HB330	Emmes Corporation
93	I	279,333	U.S. Department of Health and Human Services	N/A	Napa County Office Edu
93	I	321,181	U.S. Department of Health and Human Services	10-14025-04-06/	H Lee Moffit Cancer
93	I	321,561	U.S. Department of Health and Human Services	1075195-4-48396	Research Fdn of SUNY
93	I	453,026	U.S. Department of Health and Human Services	N/A	ME College of WI
93	I	470,055	U.S. Department of Health and Human Services	BRS-IMPCT-Q-06-	Social & Scientific
93	I	674,848	U.S. Department of Health and Human Services	BRS-ACURE-Q-06	Social & Scientific
93	I	788,131	U.S. Department of Health and Human Services	3048104037-09-1	University of Kentucky
93.051	D	14,647	Alzheimer's Disease Demonstration Grants to States		
93.061	D	1,072,832	Innovations in Applied Public Health Research		
93.061	I	28,717	Innovations in Applied Public Health Research	1-312-0209362	RTI International
93.061	I	32,942	Innovations in Applied Public Health Research	PO# 29525P	Wash Univ-St Louis
93.063	D	16,323	Centers for Genomics and Public Health		
93.067	D	634,097	Global AIDS		
93.086	D	627,880	Healthy Marriage Promotion and Responsible Fatherhood Grants		

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93.100	I	21,361	Health Disparities in Minority Health	524028	University of Connecticut
93.107	D	714,872	Model State-Supported Area Health Education Centers		
93.110	D	3,264,617	Maternal and Child Health Federal Consolidated Programs		
93.113	D	8,579,796	Environmental Health		
93.113	I	30,815	Environmental Health	H40007	University Southern California
93.113	I	65,129	Environmental Health	08-004843 B 00	University Mass
93.114	D	189,471	Applied Toxicological Research and Testing		
93.115	D	13,099	Biometry and Risk Estimation-Health Risks from Environmental Exposures		
93.117	D	200,835	Grants for Preventive Medicine		
93.121	D	9,959,767	Oral Diseases and Disorders Research		
93.121	I	(514)	Oral Diseases and Disorders Research	5 U01 DE016747-	University of Alabama-Birm
93.121	I	19,740	Oral Diseases and Disorders Research	N/A	University of Alabama-Birm
93.121	I	22,208	Oral Diseases and Disorders Research	06WVOLL-02-M2	Kaiser Fdn Rsrch Inst
93.121	I	48,891	Oral Diseases and Disorders Research	F011314	University of Michigan
93.121	I	55,414	Oral Diseases and Disorders Research	F5629-01	New York University
93.121	I	79,589	Oral Diseases and Disorders Research	R01DE018184	Beth Israel Deacon Med Ctr
93.121	I	97,977	Oral Diseases and Disorders Research	549852	University of Pennsylvania
93.121	I	294,295	Oral Diseases and Disorders Research	HS2356	Tufts University
93.127	D	44,422	Emergency Medical Services for Children		
93.134	I	(372)	Grants to Increase Organ Donations	N/A	Carolina Donor Svcs
93.135	D	4,556,079	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	I	(1,927)	Centers for Research and Demonstration for Health Promotion and Disease Prevention	94-593-UNC	West Virginia University
93.136	D	1,423,073	Injury Prevention and Control Research and State and Community Based Programs		
93.136	I	38,247	Injury Prevention and Control Research and State and Community Based Programs	N/A	NC Coal Against Domestic Violence
93.143	D	2,539,208	NIEHS Superfund Hazardous Substances-Basic Research and Education		
93.155	D	919,044	Rural Health Research Centers		
93.157	D	(268)	Centers of Excellence		
93.170	I	20,516	Center for Genetics Research, Ethics and Law	RES503848	Case Western Reserve
93.172	D	4,991,341	Human Genome Research		
93.172	I	(26,517)	Human Genome Research	UTA05-116	University of Texas-Austin
93.172	I	23,259	Human Genome Research	MC255656NAJ/329	Boston University
93.172	I	83,325	Human Genome Research	0006055A	University of Tex Houston
93.172	I	98,268	Human Genome Research	SA5763-11790	University Calif-Berkeley
93.172	I	205,932	Human Genome Research	146500	Duke University
93.172	I	270,208	Human Genome Research	146500/155325	Duke University
93.173	D	2,592,531	Research Related to Deafness and Communication Disorders		
93.173	I	72,963	Research Related to Deafness and Communication Disorders	2000184642	Johns Hopkins University
93.173	I	193,758	Research Related to Deafness and Communication Disorders	1000664992	University of Iowa
93.178	D	30,905	Nursing Workforce Diversity		
93.184	I	13,354	Disabilities Prevention	2008-05430-01-0	University of Ill-Chicago

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93.185	D	2,939	Immunization Research, Demonstration, Public Information and Education-Training and Clinical Skills Improvement Projects		
93.186	D	208,411	National Research Service Award in Primary Care Medicine		
93.213	D	1,700,742	Research and Training in Complementary and Alternative Medicine		
93.213	I	21,400	Research and Training in Complementary and Alternative Medicine	145529	Duke University Med Ctr
93.213	I	56,858	Research and Training in Complementary and Alternative Medicine	764267	University of Miami
93.217	I	99,016	Family Planning-Services	N/A	Planned Parenthood
93.217	I	108,306	Family Planning-Services	N/A	Planned Parenthood
93.225	D	320,245	National Research Service Awards-Health Services Research Training		
93.226	D	759,120	Research on Healthcare Costs, Quality and Outcomes		
93.226	I	10,152	Research on Healthcare Costs, Quality and Outcomes	6	Shaw University
93.226	I	17,190	Research on Healthcare Costs, Quality and Outcomes	4	Shaw University
93.226	I	26,008	Research on Healthcare Costs, Quality and Outcomes	N/A	Shaw University
93.241	I	71,886	State Rural Hospital Flexibility Program	S6659053105	University of Minnesota
93.241	I	207,590	State Rural Hospital Flexibility Program	P000577701	University of Minnesota
93.242	D	18,806,268	Mental Health Research Grants		
93.242	I	(29,312)	Mental Health Research Grants	0255-7432-4609	Mt Sinai Sch of Med
93.242	I	(1,421)	Mental Health Research Grants	68E-1080101	Calif Inst Technology
93.242	I	5,781	Mental Health Research Grants	303-7424/DS803	Duke University
93.242	I	6,273	Mental Health Research Grants	1557 G JB758	University of Cal-Los Angeles
93.242	I	7,708	Mental Health Research Grants	147050	Duke University
93.242	I	8,980	Mental Health Research Grants	2000554784	Johns Hopkins University
93.242	I	12,489	Mental Health Research Grants	UF06106	University of Florida
93.242	I	17,848	Mental Health Research Grants	3000971399	University of Michigan
93.242	I	18,485	Mental Health Research Grants	WFIHS 51509	Wake Forest University Sch Med
93.242	I	21,429	Mental Health Research Grants	PO#69409	Johns Hopkins University
93.242	I	27,317	Mental Health Research Grants	137293/303-7153	Duke University
93.242	I	37,011	Mental Health Research Grants	N/A	University of Alabama-Birm
93.242	I	37,076	Mental Health Research Grants	205283	Mass Gen Hosp
93.242	I	83,866	Mental Health Research Grants	N/A	Organix, Inc
93.242	I	95,184	Mental Health Research Grants	MUSC08-115	Med University of SC
93.242	I	114,271	Mental Health Research Grants	K083633/144-PL1	University Wisconsin-Milwaukee
93.242	I	123,122	Mental Health Research Grants	H39736	University Southern California
93.243	D	233,397	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	36,491	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	0965-55958	Wash Dept Soc & Hlth
93.243	I	48,197	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	07-SC-SAMSHA-10	Duke University
93.243	I	165,090	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	08-SC-SAMHSA-10	Duke University
93.247	D	198,751	Advanced Education Nursing Grant Program		
93.249	D	304,627	Public Health Training Centers Grant Program		
93.260	I	27,702	Family Planning-Personnel Training	N/A	Cicatelli Assoc

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.262	D	1,953,739	Occupational Safety and Health Program		
93.262	I	68,860	Occupational Safety and Health Program	09-16/19GC00090	University of Nevada
93.264	D	245,968	Nurse Faculty Loan Program (NFLP)		
93.265	D	128,076	Comprehensive Geriatric Education Program (CGEP)		
93.271	D	451,893	Alcohol Research Career Development Awards for Scientists and Clinicians		
93.272	D	494,799	Alcohol National Research Service Awards for Research Training		
93.273	D	5,556,679	Alcohol Research Programs		
93.273	I	11,728	Alcohol Research Programs	108942	Loyola Univ-Chicago
93.273	I	17,728	Alcohol Research Programs	05-SC-NIH-1055	Duke University
93.273	I	32,155	Alcohol Research Programs	WUHS 52260	Wake Forest University Sch Med
93.273	I	73,395	Alcohol Research Programs	GBNEU0169BL	Oregon Hlth Sciences
93.273	I	166,431	Alcohol Research Programs	150453.0004	Harvard University
93.277	D	85,921	Career Development Awards		
93.278	D	96,535	Drug Abuse National Research Service Awards for Research Training		
93.279	D	4,724,210	Drug Abuse and Addiction Research Programs		
93.279	I	(2,280)	Drug Abuse and Addiction Research Programs	PIRE	Pacific Inst Rsrch
93.279	I	4,142	Drug Abuse and Addiction Research Programs	34310/1043562	Binghamton University
93.279	I	11,134	Drug Abuse and Addiction Research Programs	145929	Duke University
93.279	I	19,979	Drug Abuse and Addiction Research Programs	0367.01.01	Pacific Inst Rsrch
93.279	I	26,866	Drug Abuse and Addiction Research Programs	148558	Duke University
93.279	I	30,017	Drug Abuse and Addiction Research Programs	139881/133050	Duke University
93.279	I	32,258	Drug Abuse and Addiction Research Programs	RR771-012/46883	University of Georgia
93.279	I	49,213	Drug Abuse and Addiction Research Programs	N/A	St Jude Children's Rsrch
93.279	I	115,401	Drug Abuse and Addiction Research Programs	3110-UNC-DHHS-0	Penn State University
93.279	I	126,430	Drug Abuse and Addiction Research Programs	2R44DA020217-02	Flying Bridge Techno
93.279	I	149,557	Drug Abuse and Addiction Research Programs	F014699	University of Michigan
93.279	I	220,373	Drug Abuse and Addiction Research Programs	154909/145929	Duke University
93.281	D	701,482	Mental Health Research Career/Scientist Development Awards		
93.282	D	778,250	Mental Health National Research Service Awards for Research Training		
93.283	D	5,266,970	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
93.283	I	(23,114)	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3407-23/24	Assoc Sch Pub Health
93.283	I	(320)	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25/25	Assoc Sch Pub Health
93.283	I	(174)	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3486-23/24	Assoc Sch Pub Health
93.283	I	(8)	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3753-25/25	Assoc Sch Pub Health
93.283	I	(1)	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-25/25	Assoc Sch Pub Health
93.283	I	26,236	Centers for Disease Control and Prevention-Investigations and Technical Assistance	5830-1272-00-A	University of South Florida
93.283	I	31,613	Centers for Disease Control and Prevention-Investigations and Technical Assistance	N/A	Morehouse School Med
93.283	I	33,674	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810-26/26	Assoc Sch Pub Health
93.283	I	49,739	Centers for Disease Control and Prevention-Investigations and Technical Assistance	17-312-0208235	RTI International
93.283	I	68,331	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698-25/26	Assoc Sch Pub Health

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93.283	I	84,915	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3698	Assoc Sch Pub Health
93.283	I	88,322	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3665-24/26	Assoc Sch Pub Health
93.283	I	123,950	Centers for Disease Control and Prevention-Investigations and Technical Assistance	MM-0975-07/07	Assoc Amer Medical
93.283	I	142,909	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3554-24/26	Assoc Sch Pub Health
93.283	I	163,364	Centers for Disease Control and Prevention-Investigations and Technical Assistance	N/A	Assoc Amer Medical
93.283	I	169,644	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3715-25-26	Assoc Sch Pub Health
93.283	I	191,914	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3521-24/26	Assoc Sch Pub Health
93.283	I	368,830	Centers for Disease Control and Prevention-Investigations and Technical Assistance	S3810	Assoc Sch Pub Health
93.286	D	3,056,704	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.286	I	9,549	Discovery and Applied Research for Technological Innovations to Improve Human Health	9-526-2184	Albert Einstein Coll
93.286	I	82,106	Discovery and Applied Research for Technological Innovations to Improve Human Health	149881	Brigham Women's Hosp
93.286	I	175,073	Discovery and Applied Research for Technological Innovations to Improve Human Health	N/A	Brigham Women's Hosp
93.303	I	(5,495)	Nursing Scholarship Program	PO#S6526012105	University of Minnesota
93.307	D	1,729,522	Minority Health and Health Disparities Research		
93.307	I	10,562	Minority Health and Health Disparities Research	WFUHS12790	Wake Forest University
93.310	D	1,504,765	Trans-NIH Research Support		
93.310	I	36,750	Trans-NIH Research Support	GC11714-130654	University of Virginia
93.310	I	85,206	Trans-NIH Research Support	2000345269	Johns Hopkins University
93.310	I	111,751	Trans-NIH Research Support	155346	Duke University
93.342	D	3,716,419	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		
93.358	D	94,147	Advanced Education Nursing Traineeships		
93.359	D	231,365	Nurse Education, Practice and Retention Grants		
93.361	D	4,034,326	Nursing Research		
93.361	I	8,913	Nursing Research	8736	University of Pitt
93.361	I	27,679	Nursing Research	0004257/111754-	University of Pitt
93.389	D	17,357,481	National Center for Research Resources		
93.389	I	13,835	National Center for Research Resources	831909	University of Connecticut
93.389	I	18,080	National Center for Research Resources	CHMC 103824	Children's Hosp/Cinn
93.390	D	734,819	Academic Research Enhancement Award		
93.392	I	84,092	Cancer Construction	H3155-01	Georgia State University
93.393	D	6,874,756	Cancer Cause and Prevention Research		
93.393	I	(21,724)	Cancer Cause and Prevention Research	303-2551/DS494	Duke University
93.393	I	(18,407)	Cancer Cause and Prevention Research	H20205	University Southern California
93.393	I	(16,662)	Cancer Cause and Prevention Research	303-2189/DS836	Duke University
93.393	I	(2,066)	Cancer Cause and Prevention Research	POZ743595,POZ79	University of Hawaii
93.393	I	(404)	Cancer Cause and Prevention Research	PO#Z743595/Z709	University of Hawaii
93.393	I	594	Cancer Cause and Prevention Research	Y433337	University of Arizona
93.393	I	1,130	Cancer Cause and Prevention Research	SUBAWARD 1	Columbia University
93.393	I	3,386	Cancer Cause and Prevention Research	20728-03-04/950	Children's Hosp Phil
93.393	I	4,368	Cancer Cause and Prevention Research	H35332	University Southern California

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93.393	I	5,646	Cancer Cause and Prevention Research	3001067966	University of Michigan
93.393	I	6,218	Cancer Cause and Prevention Research	0600 370 D356 U	Northwestern University
93.393	I	7,132	Cancer Cause and Prevention Research	5-40635-G4	Emory University
93.393	I	12,052	Cancer Cause and Prevention Research	UNCCH/CA119069/	Wake Forest University Sch Med
93.393	I	15,842	Cancer Cause and Prevention Research	R00884	Florida State University
93.393	I	17,368	Cancer Cause and Prevention Research	N/A	Indiana University
93.393	I	20,155	Cancer Cause and Prevention Research	0255-1051-4609	Mt Sinai Sch of Med
93.393	I	25,952	Cancer Cause and Prevention Research	3000975250	University of Michigan
93.393	I	33,090	Cancer Cause and Prevention Research	QG840220	University of Kansas
93.393	I	34,913	Cancer Cause and Prevention Research	X086170/144-PY4	University Wisconsin
93.393	I	39,269	Cancer Cause and Prevention Research	143602	Duke University
93.393	I	51,599	Cancer Cause and Prevention Research	883402	University of Wash-Seattle
93.393	I	56,083	Cancer Cause and Prevention Research	F011807	University of Michigan
93.393	I	77,057	Cancer Cause and Prevention Research	153192/132702	Duke Clinical Rsrch
93.393	I	77,554	Cancer Cause and Prevention Research	H40022	University Southern California
93.393	I	136,740	Cancer Cause and Prevention Research	532	Dartmouth College
93.393	I	274,705	Cancer Cause and Prevention Research	PO Z880003	University of Hawaii
93.394	D	2,708,152	Cancer Detection and Diagnosis Research		
93.394	I	(40)	Cancer Detection and Diagnosis Research	5-37816/PO#9264	University of Pennsylvania
93.394	I	182	Cancer Detection and Diagnosis Research	2112042/PO00001	University of Utah
93.394	I	1,535	Cancer Detection and Diagnosis Research	PO#2904076A	Wash Univ-St Louis
93.394	I	5,920	Cancer Detection and Diagnosis Research	5710002271	MA Inst Technology
93.394	I	25,490	Cancer Detection and Diagnosis Research	210603	Boston Med Ctr
93.394	I	29,676	Cancer Detection and Diagnosis Research	5710002554	MA Inst Technology
93.394	I	171,553	Cancer Detection and Diagnosis Research	2905159N	Wash Univ-St Louis
93.395	D	3,381,088	Cancer Treatment Research		
93.395	I	(8,380)	Cancer Treatment Research	F008827	University of Michigan
93.395	I	(608)	Cancer Treatment Research	VUMC33643-R	Vanderbilt University Med Ctr
93.395	I	(43)	Cancer Treatment Research	614936	Fred Hutchinson Caner Rsrch
93.395	I	2	Cancer Treatment Research	4422SC	University Calif-San Franc
93.395	I	1,736	Cancer Treatment Research	634582	Fred Hutchinson Cancer Rsrch
93.395	I	5,905	Cancer Treatment Research	6067359/RFS7000	University Mass
93.395	I	8,697	Cancer Treatment Research	N/A	New Eng Med Ctr Hosp
93.395	I	16,315	Cancer Treatment Research	655611	Fred Hutchinson Cancer Rsrch
93.395	I	26,630	Cancer Treatment Research	60012380	Ohio State U Rsrch Fdn
93.395	I	46,749	Cancer Treatment Research	66249P	University of Miami
93.395	I	69,077	Cancer Treatment Research	X088675	University Wisconsin
93.395	I	140,690	Cancer Treatment Research	1568 G KB193	University of Cal-Los Angeles
93.395	I	148,993	Cancer Treatment Research	N/A	Gynecologic Oncology
93.396	D	8,590,871	Cancer Biology Research		

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93.396	I	1,675	Cancer Biology Research	WU-07-221/PO269	Wash Univ-St Louis
93.396	I	49,975	Cancer Biology Research	WU-08-264/29060	Wash Univ-St Louis
93.396	I	86,849	Cancer Biology Research	31029	University of Chicago
93.396	I	91,118	Cancer Biology Research	100836231	Baylor Col Med
93.396	I	117,962	Cancer Biology Research	VUMC8874	Vanderbilt University Med Ctr
93.397	D	9,544,626	Cancer Centers Support Grants		
93.398	D	4,796,139	Cancer Research Manpower		
93.399	D	5,891,547	Cancer Control		
93.399	I	(5,723)	Cancer Control	530196.5735	Dartmouth College
93.399	I	21	Cancer Control	2000304568	Johns Hopkins University
93.399	I	120	Cancer Control	531007.575	Dartmouth College
93.399	I	2,104	Cancer Control	08-025	University Texas-Galveston
93.399	I	6,000	Cancer Control	N/A	NSABP Fdn
93.399	I	10,264	Cancer Control	502032.5000.L00	Dartmouth College
93.399	I	28,854	Cancer Control	3001112276	University of Michigan
93.399	I	32,848	Cancer Control	090K355	University Wisconsin-Madison
93.600	D	119,380	Head Start		
93.631	D	316,664	Developmental Disabilities Projects of National Significance		
93.632	D	500,037	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.647	D	819,515	Social Services Research and Demonstration		
93.648	D	270,295	Child Welfare Services Training Grants		
93.670	D	719,920	Child Abuse and Neglect Discretionary Activities		
93.701	D	82,892	ARRA - TRANS-NIH Recovery Act Research Support		
93.779	D	8,757	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
93.822	D	1,675	Health Careers Opportunity Program		
93.837	D	14,724,153	Cardiovascular Diseases Research		
93.837	I	(2,739)	Cardiovascular Diseases Research	07-1107.006	SW Fdn Biomed Rsrch
93.837	I	(1,366)	Cardiovascular Diseases Research	3000803800	University of Michigan
93.837	I	(58)	Cardiovascular Diseases Research	N/A	Vascular Pharmaceuti
93.837	I	(7)	Cardiovascular Diseases Research	303-6092	Duke University
93.837	I	1,497	Cardiovascular Diseases Research	09-1107.006	SW Fdn Biomed Rsrch
93.837	I	2,957	Cardiovascular Diseases Research	2409028-1/PO134	University of Utah
93.837	I	4,828	Cardiovascular Diseases Research	66143-03UNC/02-	University Miss Med Ctr
93.837	I	13,202	Cardiovascular Diseases Research	136454/137434/1	Duke University
93.837	I	26,041	Cardiovascular Diseases Research	N/A	Cirque Production, LLC
93.837	I	26,288	Cardiovascular Diseases Research	08-1107.006	SW Fdn Biomed Rsrch
93.837	I	26,295	Cardiovascular Diseases Research	E-17-669-G3	Georgia Inst of Tech
93.837	I	28,631	Cardiovascular Diseases Research	0255-2751-4609	Mt Sinai Sch of Med
93.837	I	33,284	Cardiovascular Diseases Research	153742	Duke University
93.837	I	35,558	Cardiovascular Diseases Research	918761	University of Wash-Seattle

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93.837	I	53,397	Cardiovascular Diseases Research	10007631	University of Utah
93.837	I	59,266	Cardiovascular Diseases Research	9920070110	Rand Corporation, Inc
93.837	I	63,633	Cardiovascular Diseases Research	Q6636266508	University of Minnesota
93.837	I	64,310	Cardiovascular Diseases Research	303-6566	Duke University
93.837	I	74,047	Cardiovascular Diseases Research	0004524C	University of Tex Houston
93.837	I	78,091	Cardiovascular Diseases Research	9920080096	Rand Corporation, Inc
93.837	I	87,195	Cardiovascular Diseases Research	0005624A	University of Tex Houston
93.837	I	98,777	Cardiovascular Diseases Research	GC11231-129647	University of Virginia
93.837	I	108,584	Cardiovascular Diseases Research	9920070130	Rand Corporation, Inc
93.837	I	135,168	Cardiovascular Diseases Research	GC11231-132557	University of Virginia
93.837	I	288,064	Cardiovascular Diseases Research	0004524B	University of Tex Houston
93.837	I	388,424	Cardiovascular Diseases Research	0000926/112946-	University of Pitt
93.838	D	13,835,463	Lung Diseases Research		
93.838	I	608	Lung Diseases Research	5352/7R01HL0729	Ed Dev Ctr, Inc
93.838	I	32,856	Lung Diseases Research	150261	Duke University Med Ctr
93.838	I	72,948	Lung Diseases Research	41345009.UNC	Children's Hosp Reg Med
93.838	I	86,244	Lung Diseases Research	4915SC	University Calif-San Franc
93.838	I	90,208	Lung Diseases Research	199722	University of Wash-Seattle
93.838	I	121,688	Lung Diseases Research	413390300501.UN	Seattle Children's Rsrch Inst
93.839	D	6,751,554	Blood Diseases and Resources Research		
93.839	I	(16,749)	Blood Diseases and Resources Research	145041/139006	Duke University Med Ctr
93.839	I	(3,117)	Blood Diseases and Resources Research	303-6845/139006	Duke University Med Ctr
93.839	I	1	Blood Diseases and Resources Research	144098 303-6932	Duke University Med Ctr
93.839	I	7	Blood Diseases and Resources Research	303-6843/139006	Duke University Med Ctr
93.839	I	1,462	Blood Diseases and Resources Research	N/A	NERI
93.839	I	2,702	Blood Diseases and Resources Research	950382SUB	Children's Hosp Phil
93.839	I	3,438	Blood Diseases and Resources Research	3048060200-07-3	University of Kentucky
93.839	I	8,973	Blood Diseases and Resources Research	131860	Duke University Med Ctr
93.839	I	18,021	Blood Diseases and Resources Research	09-SC-NIH-1028	Duke University
93.839	I	45,353	Blood Diseases and Resources Research	J065240	University Wisconsin
93.839	I	50,645	Blood Diseases and Resources Research	468(20468)-08-0	Children's Hosp Phil
93.839	I	54,139	Blood Diseases and Resources Research	602884	Cedars-Sinai Med Ctr
93.839	I	110,089	Blood Diseases and Resources Research	151558/144098	Duke University Med Ctr
93.839	I	139,093	Blood Diseases and Resources Research	139354/302-6003	Duke University Med Ctr
93.839	I	201,496	Blood Diseases and Resources Research	950193RSUB	Children's Hosp Phil
93.839	I	225,594	Blood Diseases and Resources Research	303-6651	Duke University
93.839	I	338,314	Blood Diseases and Resources Research	24-1106-0002-20	University of Nebraska
93.846	D	6,887,754	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	(720)	Arthritis, Musculoskeletal and Skin Diseases Research	9000577	University of Pitt
93.846	I	1	Arthritis, Musculoskeletal and Skin Diseases Research	9000577/111758-	University of Pitt

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93.846	I	2,675	Arthritis, Musculoskeletal and Skin Diseases Research	9000582/112640-	University of Pitt
93.846	I	5,276	Arthritis, Musculoskeletal and Skin Diseases Research	1000651634	University of Iowa
93.846	I	6,607	Arthritis, Musculoskeletal and Skin Diseases Research	N/A	Ercole Biotech, Inc
93.846	I	10,070	Arthritis, Musculoskeletal and Skin Diseases Research	1	University of Alabama-Birm
93.846	I	14,677	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-127	Med University of SC
93.846	I	15,311	Arthritis, Musculoskeletal and Skin Diseases Research	148431/141082 3	Duke University Med Ctr
93.846	I	15,426	Arthritis, Musculoskeletal and Skin Diseases Research	MUSC08-128	Med University of SC
93.846	I	62,264	Arthritis, Musculoskeletal and Skin Diseases Research	101643	Brigham Women's Hosp
93.847	D	12,591,385	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.847	I	(33,680)	Diabetes, Digestive, and Kidney Diseases Extramural Research	N/A	Archimage, Inc
93.847	I	2,788	Diabetes, Digestive, and Kidney Diseases Extramural Research	N/A	Corpora Systems, Inc
93.847	I	10,049	Diabetes, Digestive, and Kidney Diseases Extramural Research	101H710	University Wisconsin-Madison
93.847	I	16,474	Diabetes, Digestive, and Kidney Diseases Extramural Research	S-DPP0809-JT10	George Washington University
93.847	I	26,317	Diabetes, Digestive, and Kidney Diseases Extramural Research	Q6636505206	University of Minnesota
93.847	I	151,756	Diabetes, Digestive, and Kidney Diseases Extramural Research	N/A	IGBMC
93.848	D	7,853,248	Digestive Diseases and Nutrition Research		
93.848	I	(35,051)	Digestive Diseases and Nutrition Research	PO#29880X/WU-04	Wash Univ-St Louis
93.848	I	(15,529)	Digestive Diseases and Nutrition Research	NIH 1-R41-DK074	Theralogics
93.848	I	(10,847)	Digestive Diseases and Nutrition Research	543833	Tulane University
93.848	I	(8,453)	Digestive Diseases and Nutrition Research	N/A	Tulane University
93.848	I	(1)	Digestive Diseases and Nutrition Research	N/A	VA Commonwealth Univ
93.848	I	15,867	Digestive Diseases and Nutrition Research	TRACS25844	University of Chicago
93.848	I	17,304	Digestive Diseases and Nutrition Research	MUSC07-032	Med University of SC
93.848	I	17,668	Digestive Diseases and Nutrition Research	5-58367	Vesta Therapeutics
93.848	I	31,147	Digestive Diseases and Nutrition Research	CR-19467-431526	VA Polytechnic Inst
93.848	I	38,941	Digestive Diseases and Nutrition Research	PT096479-SC1005	VA Commonwealth University
93.848	I	101,199	Digestive Diseases and Nutrition Research	115-9472-02	Kaiser Fdn Rsrch Inst
93.849	D	2,797,127	Kidney Diseases, Urology and Hematology Research		
93.849	I	(3,529)	Kidney Diseases, Urology and Hematology Research	12.7892.K-UNC	Children Hosp Oakland
93.849	I	37	Kidney Diseases, Urology and Hematology Research	PO 8502-90010-6	Johns Hopkins University
93.849	I	943	Kidney Diseases, Urology and Hematology Research	950407RSUB/3207	Children's Hosp Phil
93.849	I	5,287	Kidney Diseases, Urology and Hematology Research	2000196602	Johns Hopkins University
93.849	I	19,045	Kidney Diseases, Urology and Hematology Research	N/A	Johns Hopkins University
93.849	I	40,548	Kidney Diseases, Urology and Hematology Research	320768-01-01/95	Children's Hosp Phil
93.849	I	41,101	Kidney Diseases, Urology and Hematology Research	N/A	Feinstein Inst Med Rsrch
93.849	I	67,575	Kidney Diseases, Urology and Hematology Research	0000017/113312-	University of Pitt
93.849	I	83,308	Kidney Diseases, Urology and Hematology Research	303-1415/123110	Duke University Med Ctr
93.849	I	107,267	Kidney Diseases, Urology and Hematology Research	303-1251	Duke University
93.849	I	197,747	Kidney Diseases, Urology and Hematology Research	303-1252	Duke University
93.849	I	249,369	Kidney Diseases, Urology and Hematology Research	500297	Feinstein Inst Med Rsrch

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93.849	I	885,079	Kidney Diseases, Urology and Hematology Research	N/A	Rhode Island Hospital
93.853	D	13,721,997	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	(2,486)	Extramural Research Programs in the Neurosciences and Neurological Disorders	A06954 (M-08-12	Yale University
93.853	I	(950)	Extramural Research Programs in the Neurosciences and Neurological Disorders	128217	Duke University
93.853	I	2,855	Extramural Research Programs in the Neurosciences and Neurological Disorders	WFUHS 17025	Wake Forest University
93.853	I	3,488	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-07-109	Wash Univ-St Louis
93.853	I	9,818	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-06-236	Wash Univ-St Louis
93.853	I	12,029	Extramural Research Programs in the Neurosciences and Neurological Disorders	19449/G100121-1	University of Cincinnati
93.853	I	17,576	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-03	Mayo Clinic Rochester
93.853	I	21,128	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-04-125	University of Wash-Seattle
93.853	I	22,652	Extramural Research Programs in the Neurosciences and Neurological Disorders	N/A	University of Miami
93.853	I	30,317	Extramural Research Programs in the Neurosciences and Neurological Disorders	136398	Duke University
93.853	I	30,849	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-08-196/PO#29	Wash Univ-St Louis
93.853	I	37,196	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS051769-02	Mayo Clinic Rochester
93.853	I	55,386	Extramural Research Programs in the Neurosciences and Neurological Disorders	PO#1978162/5487	University of Pennsylvania
93.853	I	62,377	Extramural Research Programs in the Neurosciences and Neurological Disorders	1U44NS060181-01	Asklepios Biopharm
93.853	I	82,495	Extramural Research Programs in the Neurosciences and Neurological Disorders	1R43NS063611-01	Asklepios Biopharm
93.853	I	87,757	Extramural Research Programs in the Neurosciences and Neurological Disorders	550900	University of Pennsylvania
93.853	I	90,535	Extramural Research Programs in the Neurosciences and Neurological Disorders	A07203 M04A0000	Yale University
93.853	I	115,717	Extramural Research Programs in the Neurosciences and Neurological Disorders	WU-09-166/PO 29	Wash Univ-St Louis
93.855	D	33,820,484	Allergy, Immunology and Transplantation Research		
93.855	I	(33,439)	Allergy, Immunology and Transplantation Research	303-1082	Duke University
93.855	I	(23,287)	Allergy, Immunology and Transplantation Research	140514-1/303-09	Duke University
93.855	I	(14,081)	Allergy, Immunology and Transplantation Research	2000139191	Johns Hopkins University
93.855	I	(13,611)	Allergy, Immunology and Transplantation Research	303-1081	Duke University
93.855	I	440	Allergy, Immunology and Transplantation Research	140514-2/303-09	Duke University Med Ctr
93.855	I	1,864	Allergy, Immunology and Transplantation Research	140061	Duke University
93.855	I	2,693	Allergy, Immunology and Transplantation Research	303-1089	Duke University
93.855	I	9,755	Allergy, Immunology and Transplantation Research	GR 1-R41-AI0696	Theralogics
93.855	I	10,704	Allergy, Immunology and Transplantation Research	303-1087	Duke University
93.855	I	14,198	Allergy, Immunology and Transplantation Research	140514-2/303-11	Duke University
93.855	I	15,328	Allergy, Immunology and Transplantation Research	669294	Fred Hutchinson Cancer Rsrch
93.855	I	15,791	Allergy, Immunology and Transplantation Research	638915	University of Wash-Seattle
93.855	I	16,520	Allergy, Immunology and Transplantation Research	SHU0001-02	Palo Alto Inst Rsrch
93.855	I	18,542	Allergy, Immunology and Transplantation Research	663027	Fred Hutchinson Cancer Rsrch
93.855	I	18,888	Allergy, Immunology and Transplantation Research	303-1088	Duke University
93.855	I	20,353	Allergy, Immunology and Transplantation Research	3048103204-07-4	University of Kentucky
93.855	I	20,359	Allergy, Immunology and Transplantation Research	147036	Duke University Med Ctr
93.855	I	24,277	Allergy, Immunology and Transplantation Research	UN-1031	Seattle Biomed Rsrch
93.855	I	25,236	Allergy, Immunology and Transplantation Research	303-1086	Duke University

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93.855	I	40,054	Allergy, Immunology and Transplantation Research	PO# 2000056553	Johns Hopkins University
93.855	I	41,967	Allergy, Immunology and Transplantation Research	303-1083	Duke University
93.855	I	48,275	Allergy, Immunology and Transplantation Research	646446	Fred Hutchinson Cancer Rsrch
93.855	I	54,160	Allergy, Immunology and Transplantation Research	549109/PO#21682	University of Pennsylvania
93.855	I	59,787	Allergy, Immunology and Transplantation Research	303-1085	Duke University
93.855	I	62,776	Allergy, Immunology and Transplantation Research	144433/132572	Duke University
93.855	I	65,022	Allergy, Immunology and Transplantation Research	140514-1/303-11	Duke University
93.855	I	66,427	Allergy, Immunology and Transplantation Research	650981	Fred Hutchinson Cancer Rsrch
93.855	I	66,841	Allergy, Immunology and Transplantation Research	549109	University of Pennsylvania
93.855	I	72,062	Allergy, Immunology and Transplantation Research	303-1380	Duke University
93.855	I	72,129	Allergy, Immunology and Transplantation Research	2006-1719	University Calif-Irvine
93.855	I	73,780	Allergy, Immunology and Transplantation Research	303-1379	Duke University
93.855	I	101,641	Allergy, Immunology and Transplantation Research	303-1084	Duke University
93.855	I	112,157	Allergy, Immunology and Transplantation Research	412A775	University Wisconsin
93.855	I	164,722	Allergy, Immunology and Transplantation Research	155346/148037/1	Duke University
93.855	I	173,216	Allergy, Immunology and Transplantation Research	155346/148037/1	Duke University
93.855	I	274,243	Allergy, Immunology and Transplantation Research	R42A106902-02	Theralogics
93.855	I	359,183	Allergy, Immunology and Transplantation Research	303-1378	Duke University
93.855	I	370,529	Allergy, Immunology and Transplantation Research	303-1373	Duke University
93.855	I	462,005	Allergy, Immunology and Transplantation Research	303-1377	Duke University
93.855	I	472,406	Allergy, Immunology and Transplantation Research	303-1376	Duke University
93.855	I	613,235	Allergy, Immunology and Transplantation Research	303-1374	Duke University
93.855	I	664,657	Allergy, Immunology and Transplantation Research	303-1375	Duke University
93.855	I	4,465,065	Allergy, Immunology and Transplantation Research	2000098352	Johns Hopkins University
93.856	D	679,622	Microbiology and Infectious Diseases Research		
93.856	I	(23,352)	Microbiology and Infectious Diseases Research	303-0974/143263	Duke University
93.856	I	(19,594)	Microbiology and Infectious Diseases Research	N/A	Social & Scientific
93.856	I	(9,617)	Microbiology and Infectious Diseases Research	303-0012	Duke University Med Ctr
93.856	I	(3,266)	Microbiology and Infectious Diseases Research	303-0836/137507	Duke University
93.856	I	(1,863)	Microbiology and Infectious Diseases Research	0000587725/05-1	Fred Hutchinson Cancer Rsrch
93.856	I	(1,254)	Microbiology and Infectious Diseases Research	303-0109/124646	Duke University
93.856	I	(89)	Microbiology and Infectious Diseases Research	VUMC31558-R	Vanderbilt University Med Ctr
93.856	I	1,135	Microbiology and Infectious Diseases Research	1006194	University of Cincinnati
93.856	I	4,564	Microbiology and Infectious Diseases Research	710-7663	Miriam Hospital
93.856	I	5,411	Microbiology and Infectious Diseases Research	AACTG.27.5199.1	Social & Scientific
93.856	I	7,880	Microbiology and Infectious Diseases Research	PO#4000533936/1	University of Iowa
93.856	I	8,770	Microbiology and Infectious Diseases Research	485235	University of Wash-Seattle
93.856	I	14,642	Microbiology and Infectious Diseases Research	123273	Harvard University
93.856	I	87,838	Microbiology and Infectious Diseases Research	853684	University of Wash-Seattle
93.858	I	56,287	Board of Trustees Systemic Conflict of Interest at Research Universities	RR335-043/38408	University of Georgia

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93.859	D	31,193,104	Biomedical Research and Research Training		
93.859	I	(4,079)	Biomedical Research and Research Training	PO#G270110913/A	University of Arkansas
93.859	I	(2,119)	Biomedical Research and Research Training	S0175925	University of California
93.859	I	(174)	Biomedical Research and Research Training	PO# 600857	Jackson Laboratory
93.859	I	750	Biomedical Research and Research Training	N/A	Avanti Polar Lipids
93.859	I	16,778	Biomedical Research and Research Training	PO#627332/00000	Jackson Laboratory
93.859	I	19,050	Biomedical Research and Research Training	M8446041102	University of Minnesota
93.859	I	25,612	Biomedical Research and Research Training	133612/146729	Duke University Med Ctr
93.859	I	30,829	Biomedical Research and Research Training	139097 303-4044	Duke University
93.859	I	37,048	Biomedical Research and Research Training	60008330/RF0109	Ohio State University
93.859	I	42,441	Biomedical Research and Research Training	46	Jackson Laboratory
93.859	I	47,279	Biomedical Research and Research Training	MUSC08-030	Med University of SC
93.859	I	61,643	Biomedical Research and Research Training	PO# 52546	University of South Carolina
93.859	I	68,071	Biomedical Research and Research Training	3139-01/15-0032	Hlth Research, Inc
93.859	I	72,419	Biomedical Research and Research Training	PO#G280111682/A	University of Arkansas
93.859	I	73,750	Biomedical Research and Research Training	147497	Duke University
93.859	I	79,343	Biomedical Research and Research Training	9-526-3061	Albert Einstein Coll
93.859	I	98,507	Biomedical Research and Research Training	A07008(M-08-156	Yale University
93.859	I	158,418	Biomedical Research and Research Training	PO#614078/GM076	Jackson Laboratory
93.859	I	227,692	Biomedical Research and Research Training	6084755/RF58000	University Mass
93.859	I	263,132	Biomedical Research and Research Training	6100368/RF59000	University Mass
93.864	D	2,793,742	Population Research		
93.864	I	(60)	Population Research	1540187/PO#0000	University of Colorado
93.864	I	3,953	Population Research	1071750-3-46797	Research Fdn of SUNY
93.864	I	62,439	Population Research	3001141253	University of Michigan
93.865	D	35,412,311	Child Health and Human Development Extramural Research		
93.865	I	(25,895)	Child Health and Human Development Extramural Research	N/A	Multivariate Algor
93.865	I	(21,966)	Child Health and Human Development Extramural Research	VUMC33449-R	Vanderbilt University Med Ctr
93.865	I	20	Child Health and Human Development Extramural Research	143812/130643	Duke University
93.865	I	481	Child Health and Human Development Extramural Research	900900	Children's Mem Hosp
93.865	I	1,443	Child Health and Human Development Extramural Research	WFUHS 51078	Wake Forest University Sch Med
93.865	I	6,268	Child Health and Human Development Extramural Research	VUMC35301	Vanderbilt University Med Ctr
93.865	I	12,950	Child Health and Human Development Extramural Research	N/A	University of Alabama-Birm
93.865	I	14,272	Child Health and Human Development Extramural Research	549604	University of Wash-Seattle
93.865	I	19,117	Child Health and Human Development Extramural Research	209-2	Family Health International
93.865	I	21,340	Child Health and Human Development Extramural Research	716656	University of Wash-Seattle
93.865	I	26,947	Child Health and Human Development Extramural Research	5-41305-G3	Emory University
93.865	I	34,734	Child Health and Human Development Extramural Research	3107-UNC-DHHS-1	Penn State University
93.865	I	41,241	Child Health and Human Development Extramural Research	554599	University of Wash-Seattle
93.865	I	71,681	Child Health and Human Development Extramural Research	151750/143812/1	Duke University

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93.865	I	99,056	Child Health and Human Development Extramural Research	3000583782	University of Michigan
93.865	I	99,180	Child Health and Human Development Extramural Research	3-312-0207778	RTI International
93.865	I	124,247	Child Health and Human Development Extramural Research	VUMC 33345	Vanderbilt University Med Ctr
93.865	I	142,230	Child Health and Human Development Extramural Research	F6207-01	New York University
93.865	I	162,819	Child Health and Human Development Extramural Research	GMO-500121	UT Southwest Med Ctr
93.866	D	4,346,433	Aging Research		
93.866	I	(2,868)	Aging Research	RA228353BAJ/773	Boston University
93.866	I	12	Aging Research	3747SC	University Calif-San Franc
93.866	I	14	Aging Research	JHU 8205-53703	Johns Hopkins University
93.866	I	510	Aging Research	463300	University of Wash-Seattle
93.866	I	7,636	Aging Research	148182	Duke University
93.866	I	9,934	Aging Research	4732	University MD-Baltimore
93.866	I	13,425	Aging Research	103524	Brigham Women's Hosp
93.866	I	25,226	Aging Research	N/A	Boston University
93.866	I	72,079	Aging Research	2007-05744-01/A	University of Ill Champaig
93.866	I	104,579	Aging Research	4939	University MD-Baltimore
93.866	I	235,562	Aging Research	3134-5/RA251825	Boston University
93.867	D	1,968,657	Vision Research		
93.867	I	340	Vision Research	12254	Johns Hopkins University
93.867	I	23,966	Vision Research	2000011614	Johns Hopkins University
93.867	I	65,069	Vision Research	2000133834	Johns Hopkins University
93.867	I	101,106	Vision Research	N/A	Johns Hopkins University
93.879	D	128,930	Medical Library Assistance		
93.884	D	470,000	Grants for Training in Primary Care Medicine and Dentistry		
93.894	D	(124,572)	Resource and Manpower Development in the Environmental Health Sciences		
93.894	I	18,559	Resource and Manpower Development in the Environmental Health Sciences	07-SC-NIH-1049	Duke University Med Ctr
93.918	D	558,767	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.928	D	780,201	Special Projects of National Significance		
93.929	I	61,451	Center for Rehab Research	N/A	University of Alabama-Birm
93.931	D	1,523,948	Demonstration Grants to States for Community Scholarship		
93.934	D	30,886	Fogarty International Research Collaboration Award		
93.941	D	454,051	HIV Demonstration, Research, Public and Professional Education Projects		
93.943	D	1,344,728	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups		
93.945	I	22,193	Assistance Programs for Chronic Disease Prevention and Control	5-20210-G1	Emory University
93.964	D	186,358	Public Health Traineeships		
93.969	D	393,903	Geriatric Education Centers		
93.989	D	1,533,374	International Research and Research Training		
93.989	I	36,180	International Research and Research Training	VUMC34750	Vanderbilt University Med Ctr
93.989	I	99,017	International Research and Research Training	THREE (3)	Columbia Univ

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94.005	D	317,425	Learn and Serve America-Higher Education		
96.007	I	44,865	Social Security-Research and Demonstration	1109-S SANDELL	Boston College
97	D	175,633	U S Department of Homeland Security		
97.001	I	32,659	Disaster Preparedness Demonstration Project	N/A	Mdc-Mak Diff Comm S.
97.061	D	850,654	Centers for Homeland Security		
97.077	D	139,646	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection		
98	D	11,865,565	United States Agency for International Development		
98	I	(65,727)	United States Agency for International Development	MSA-04-392	Eastern VA Med Sch
98	I	(879)	United States Agency for International Development	FCO# 84078/2154	Family Health International
98	I	(112)	United States Agency for International Development	GLO-HCP-UNC-01	Johns Hopkins University
98	I	2,628	United States Agency for International Development	2620-09-0-00-P-	Academy Edu Dev
98	I	10,957	United States Agency for International Development	08-0379	Ctr Community Selfhelp
98	I	14,845	United States Agency for International Development	FCO 172008	Family Health International
98	I	18,871	United States Agency for International Development	FCO 116107	Family Health International
98	I	19,955	United States Agency for International Development	FCO 80011/HRN-A	Family Health International
98	I	29,261	United States Agency for International Development	20576	ABT Assoc, Inc
98	I	60,200	United States Agency for International Development	N/A	WITS Health Consort.
98	I	82,085	United States Agency for International Development	31548-8S-1204	Macro
98	I	96,447	United States Agency for International Development	PSA-06-09	Eastern VA Med Sch
98	I	176,693	United States Agency for International Development	08-UNC-97	Kenan Institute Asia
98	I	194,560	United States Agency for International Development	GMDC-08-08	Eastern VA Med Sch
98	I	1,676,830	United States Agency for International Development	N/A	Eastern VA Med Sch
98	I	10,181,587	United States Agency for International Development	GHS-I-00-07-000	John Snow Institute
99	D	15,270	Other Federal Assistance		
99	I	104,920	Other Federal Assistance	N/A	MDC-MAK Diff Comm S.
		570,433,095	Total — University of North Carolina at Chapel Hill		

University of North Carolina at Charlotte

10.206	D	135,357	Grants for Agricultural Research-Competitive Research Grants		
10.652	D	90,357	Forestry Research		
10.680	D	24,671	Forest Health Protection		
11.300	D	1,251,627	Investments for Public Works and Economic Development Facilities		
11.417	I	20,024	Sea Grant Support	5710002366	MIT
11.609	D	31,411	Measurement and Engineering Research and Standards		
12.300	D	330,890	Basic and Applied Scientific Research		
12.420	D	169,547	Military Medical Research and Development		
12.431	D	197,593	Basic Scientific Research		
12.431	I	16,224	Basic Scientific Research	G-2618-1	Colorado State University
12.800	D	258,190	Air Force Defense Research Sciences Program		

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12.800	I	21,753	Air Force Defense Research Sciences Program	FA8650-08-C-3829	Industrial Meas. Syst.
12.901	D	47,545	Mathematical Sciences Grants Program		
12.902	D	116,746	Information Security Grant Program		
12.910	D	214,995	Research and Technology Development		
15.810	D	4,183	National Cooperative Geologic Mapping Program		
16.560	D	210,884	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560	I	4,429	National Institute of Justice Research, Evaluation, and Development Project Grants	08-1476	USC Rsrch Fdn
20.215	D	26,690	Highway Training and Education		
20.701	I	9,712	University Transportation Centers Program	08-015	University of Alabama-Tusca
45.160	D	112,212	Promotion of the Humanities-Fellowships and Stipends		
47.041	D	1,258,414	Engineering Grants		
47.041	I	8,788	Engineering Grants	NSFUV1B07012008	DOT Metrics Corp
47.041	I	13,340	Engineering Grants	20070594	Insitutec, Inc
47.041	I	23,885	Engineering Grants	2975-08-0667	Lifescitech, LLC
47.041	I	53,127	Engineering Grants	CMM0751621	University of Cal -Berkley
47.041	I	120,924	Engineering Grants	1158-7558-26-2006281	Clemson University
47.049	D	532,019	Mathematical and Physical Sciences		
47.050	D	81,731	Geosciences		
47.070	D	1,690,122	Computer and Information Science and Engineering		
47.070	I	16,688	Computer and Information Science and Engineering	09-059	Arizona State University
47.070	I	67,315	Computer and Information Science and Engineering	00000195	Brown University
47.074	D	630,413	Biological Sciences		
47.075	D	144,068	Social, Behavioral, and Economic Sciences		
47.076	D	1,752,285	Education and Human Resources		
47.076	I	1,200	Education and Human Resources	Letter 10/17/06	Amer Ed Rsrch Assoc
47.076	I	17,436	Education and Human Resources	501-2397-01	Purdue University
47.079	D	20,124	International Science and Engineering (OISE)		
66.509	D	60,180	Science To Achieve Results (STAR) Research Program		
66.814	D	7,250	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements		
81.049	D	179,851	Office of Science Financial Assistance Program		
81.064	I	56,821	Office of Scientific and Technical Information	4000063677	UT-Battelle, LLC
81.086	D	140,980	Conservation Research and Development		
81.089	D	60,735	Fossil Energy Research and Development		
81.119	I	59,769	State Energy Program Special Projects	B555274	University of California
81.124	I	32,060	Predictive Science Academic Alliance Program	64031-001-08	Los Alamos Nat'l Secur
84.007	D	542,194	Federal Supplemental Educational Opportunity Grants		
84.032	D	14,581,897	Federal Family Education Loans		
84.033	D	485,742	Federal Work-Study Program		
84.038	D	7,048,939	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	308,450	TRIO-Student Support Services		

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84.063	D	16,858,592	Federal Pell Grant Program		
84.116	D	45,020	Fund for the Improvement of Postsecondary Education		
84.184	D	124,766	Safe and Drug-Free Schools and Communities-National Programs		
84.200	D	223,365	Graduate Assistance in Areas of National Need		
84.324	D	1,601,807	Research in Special Education		
84.324	I	83,282	Research in Special Education	223311A	University of Oregon
84.324	I	241,327	Research in Special Education	4-68504-05-268	University of Kentucky Rsrch Fdn
84.325	D	444,146	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.326	D	1,113,014	Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.375	D	751,216	Academic Competitiveness Grants		
84.376	D	500,903	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.928	I	84,467	National Writing Project	92-NC08	Nat'l Writing Proj Corp
93.136	D	172,496	Injury Prevention and Control Research and State and Community Based Programs		
93.178	D	160,039	Nursing Workforce Diversity		
93.242	D	34,644	Mental Health Research Grants		
93.242	I	816	Mental Health Research Grants	5479SC	University of California-SF
93.243	D	207,726	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.273	I	11,040	Alcohol Research Programs	1R21AA016858-01A2	Carolinas Healthcare System
93.279	D	359,951	Drug Abuse and Addiction Research Programs		
93.281	D	17,657	Mental Health Research Career/Scientist Development Awards		
93.286	D	213,803	Discovery and Applied Research for Technological Innovations to Improve Human Health		
93.358	D	42,940	Advanced Education Nursing Traineeships		
93.361	D	95,915	Nursing Research		
93.393	D	1,626	Cancer Cause and Prevention Research		
93.395	D	105,495	Cancer Treatment Research		
93.396	D	193,547	Cancer Biology Research		
93.701	D	49,016	ARRA - TRANS-NIH Recovery Act Research Support		
93.837	D	14,688	Cardiovascular Diseases Research		
93.838	D	213,066	Lung Diseases Research		
93.846	D	308,407	Arthritis, Musculoskeletal and Skin Diseases Research		
93.846	I	98,405	Arthritis, Musculoskeletal and Skin Diseases Research	PO1000644343	University of Iowa
93.848	D	220,334	Digestive Diseases and Nutrition Research		
93.849	D	225,451	Kidney Diseases, Urology and Hematology Research		
93.853	D	271,201	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	14,445	Extramural Research Programs in the Neurosciences and Neurological Disorders	EH03-339-S3	Evanston Northwestern
93.853	I	24,473	Extramural Research Programs in the Neurosciences and Neurological Disorders	26-1601-53-61	University of Texas -Arlington
93.855	D	135,882	Allergy, Immunology and Transplantation Research		
93.855	I	77,087	Allergy, Immunology and Transplantation Research	650980	Fred Hutchinson Cancer Rsrch
93.856	I	3,947	Microbiology and Infectious Diseases Research	1R41AI072777-01A1	Soymeds

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93.859	D	966,210	Biomedical Research and Research Training		
93.865	I	12,623	Child Health and Human Development Extramural Research	4964SC-5339SC	University of California -SF
93.865	I	34,835	Child Health and Human Development Extramural Research	R21 HD055202-01	Carolinas Healthcare System
93.866	D	28,086	Aging Research		
93.867	D	79,987	Vision Research		
93.879	I	17,868	Medical Library Assistance	MUSC07-014	MUSC
93.925	D	72,873	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
97.044	D	80,200	Assistance to Firefighters Grant		
97.108	D	128,007	Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		
		60,058,478	Total — University of North Carolina at Charlotte		

University of North Carolina at Greensboro

10.206	D	148,636	Grants for Agricultural Research-Competitive Research Grants		
10.217	D	142,006	Higher Education Challenge Grants		
10.250	D	118,194	Agricultural and Rural Economic Research		
10.253	D	49,192	Food Assistance and Nutrition Research Programs (FANRP)		
12.300	I	23,492	Basic and Applied Scientific Research	R0313-G3	Georgia Inst of Technology
12.420	I	30,441	Military Medical Research and Development	W81XWH-05-1-0383	Moses Cone Health System
12.420	I	398,858	Military Medical Research and Development	W81XWH-05-1-0383	Moses Cone Health System
12.800	I	15,488	Air Force Defense Research Sciences Program	715-1	Intelligent Automation, Inc
14.900	I	2,773	Lead-Based Paint Hazard Control in Privately-Owned Housing	2009-1004	City of Greensboro
14.900	I	4,080	Lead-Based Paint Hazard Control in Privately-Owned Housing	2008-1017	City of Greensboro
15	D	(14)	U.S. Department of the Interior		
16.560	D	45,867	National Institute of Justice Research, Evaluation, and Development Project Grants		
17.261	I	2,388	WIA Pilots, Demonstrations, and Research Projects	UNCG-03-09	Piedmont Triad Partnership
17.261	I	39,957	WIA Pilots, Demonstrations, and Research Projects	TG090803	Piedmont Triad Partnership
43	I	12,158	National Aeronautics and Space Administration	1329344	California Inst of Technology Jet Propulsion Lab
45.024	D	68,594	Promotion of the Arts-Grants to Organizations and Individuals		
45.160	D	25,439	Promotion of the Humanities-Fellowships and Stipends		
45.164	D	82	Promotion of the Humanities-Public Programs		
47.000	D	31,206	National Science Foundation		
47.000	I	18,167	National Science Foundation	PO210929	Indiana University/Purdue University
47.049	D	154,345	Mathematical and Physical Sciences		
47.049	I	1,000	Mathematical and Physical Sciences	DMS-0536991	Mathematical Association of America
47.049	I	59,333	Mathematical and Physical Sciences	08175-000-00-UNC-01	Urban Institute
47.070	D	26,811	Computer and Information Science and Engineering		
47.074	D	504,834	Biological Sciences		
47.074	I	1,653	Biological Sciences	423641	National Evolutionary Synthesis Center
47.074	I	24,085	Biological Sciences	423641	National Evolutionary Synthesis Center
47.075	D	385,017	Social, Behavioral, and Economic Sciences		

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47.075	I	1,638	Social, Behavioral, and Economic Sciences	WFUHS 16308	Wake Forest University
47.076	D	215,308	Education and Human Resources		
47.076	I	33,402	Education and Human Resources	05-003249 B 00	University of Massachusetts-Lowell
47.078	D	32,540	Polar Programs		
66.509	D	29,052	Science To Achieve Results (STAR) Research Program		
66.509	I	6,203	Science To Achieve Results (STAR) Research Program	F012487	University of Michigan
81.049	I	58,587	Office of Science Financial Assistance Program	G-42-6C7-G2	Georgia Inst of Technology
84	D	8,887,944	U.S. Department of Education		
84	I	23,217	U.S. Department of Education	P/O 761	Guilford County Schools
84	I	23,348	U.S. Department of Education	PO 54595	Southwest Educational Development Lab
84	I	29,569	U.S. Department of Education	PO 2040	Guilford County Schools
84	I	32,285	U.S. Department of Education	S-45000-05-013	Edvantia, Inc
84	I	45,515	U.S. Department of Education	PO 54595	Southwest Educational Development Lab
84	I	62,672	U.S. Department of Education	S-45000-05-013	Edvantia, Inc
84.007	D	612,758	Federal Supplemental Educational Opportunity Grants		
84.016	D	20,926	Undergraduate International Studies and Foreign Language Programs		
84.032	D	8,852,474	Federal Family Education Loans		
84.033	D	363,604	Federal Work-Study Program		
84.038	D	6,491,059	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	290,733	TRIO-Student Support Services		
84.063	D	14,547,900	Federal Pell Grant Program		
84.170	D	23,289	Javits Fellowships		
84.195	D	177,846	Bilingual Education-Professional Development		
84.214	D	264,118	Even Start-Migrant Education		
84.215	D	66,812	Fund for the Improvement of Education		
84.268	D	1,242,272	Federal Direct Student Loans		
84.305	D	661,182	Education Research, Development and Dissemination		
84.305	I	49,947	Education Research, Development and Dissemination	GM 10087-125783	University of Virginia
84.310	I	34,850	Parental Information and Resource Centers	U310A060130	Exceptional Children's Assistance Center
84.325	D	1,099,960	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.349	I	287,064	Early Childhood Educator Professional Development	P28080	South Carolina Department of Education
84.367	I	3,207	Improving Teacher Quality State Grants	N/A	University of North Alabama
84.375	D	800,673	Academic Competitiveness Grants		
84.376	D	242,841	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.377	I	2,716	School Improvement Grants	C8U0508	State of Alabama Department of Education
84.379	D	36,000	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
93.110	I	(10)	Maternal and Child Health Federal Consolidated Programs	6U38MC00217-05-01	Sickle Cell Disease Association of America
93.110	I	3,027	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Association of America
93.110	I	9,764	Maternal and Child Health Federal Consolidated Programs	4836-1732-1218V2	Genetic Alliance, Inc
93.110	I	17,723	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Association of America

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93.110	I	90,889	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Association of America
93.110	I	263,186	Maternal and Child Health Federal Consolidated Programs	6 U93MC00217-02-01	Sickle Cell Disease Association of America
93.121	D	62,004	Oral Diseases and Disorders Research		
93.121	I	25,613	Oral Diseases and Disorders Research	WFUHS 50029	Wake Forest University
93.124	D	21,765	Nurse Anesthetist Traineeships		
93.191	D	140,741	Allied Health Special Projects		
93.213	D	37,474	Research and Training in Complementary and Alternative Medicine		
93.242	D	494,344	Mental Health Research Grants		
93.242	I	6,863	Mental Health Research Grants	500499.5000.L00203	Dartmouth College
93.242	I	23,269	Mental Health Research Grants	147050	Duke University
93.242	I	33,395	Mental Health Research Grants	153844	Duke University
93.242	I	36,740	Mental Health Research Grants	161616/157235	Duke University
93.242	I	42,271	Mental Health Research Grants	2U01 HD 0400533-07	University of Alabama
93.242	I	154,787	Mental Health Research Grants	MH048762 UNC-G SUB	Duke University
93.243	D	48,682	Substance Abuse and Mental Health Services-Projects of Regional and National Significance		
93.243	I	14,885	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	4102-17087	Purdue University
93.247	D	432,694	Advanced Education Nursing Grant Program		
93.260	D	445,207	Family Planning-Personnel Training		
93.262	I	15,751	Occupational Safety and Health Program	WFUHS 11219	Wake Forest University Health Sciences
93.265	D	153,482	Comprehensive Geriatric Education Program (CGEP)		
93.273	D	433,814	Alcohol Research Programs		
93.273	I	32,560	Alcohol Research Programs	WFUHS 12001	Wake Forest University
93.273	I	35,934	Alcohol Research Programs	20090058	Prevention Strategies, LLC
93.277	D	112,335	Career Development Awards		
93.279	D	62,208	Drug Abuse and Addiction Research Programs		
93.279	I	4,247	Drug Abuse and Addiction Research Programs	PO #110532	California Pacific Medical Center
93.279	I	5,247	Drug Abuse and Addiction Research Programs	20080082	Prevention Strategies, LLC
93.279	I	5,886	Drug Abuse and Addiction Research Programs	2-340-0211567	Research Triangle Institute International
93.279	I	8,679	Drug Abuse and Addiction Research Programs	20080074	Prevention Strategies, LLC
93.279	I	16,467	Drug Abuse and Addiction Research Programs	542650P0902021	Northeastern University
93.279	I	34,025	Drug Abuse and Addiction Research Programs	36-0507-371	Temple University
93.279	I	76,152	Drug Abuse and Addiction Research Programs	B6296386201	University of Minnesota
93.279	I	82,587	Drug Abuse and Addiction Research Programs	R414269	University at Buffalo, SUNY
93.281	D	122,515	Mental Health Research Career/Scientist Development Awards		
93.282	D	32,079	Mental Health National Research Service Awards for Research Training		
93.283	I	41,629	Centers for Disease Control and Prevention-Investigations and Technical Assistance	TS-1455	Assoc for Prevention Teaching and Research
93.307	D	1,114,772	Minority Health and Health Disparities Research		
93.310	D	32,611	Trans-NIH Research Support		
93.358	D	92,730	Advanced Education Nursing Traineeships		
93.361	I	6,460	Nursing Research	3527-UNCG-DHHS-8910	Pennsylvania State University
93.365	I	49,915	Sickle Cell Treatment Demonstration Program	4-312-0210355	Research Triangle Institute International

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
93.390	D	30,925	Academic Research Enhancement Award		
93.395	I	47,653	Cancer Treatment Research	60014860	Ohio State University
93.395	I	82,048	Cancer Treatment Research	0255-2461-4609	Mount Sinai School of Medicine
93.398	I	(378)	Cancer Research Manpower	5 R25 CA106870-04	University of Alabama
93.398	I	12,480	Cancer Research Manpower	5 R25 CA106870-04	University of Alabama
93.558	I	15,181	Temporary Assistance for Needy Families	G90017T	South Carolina Department of Social Services
93.576	I	1,471	Refugee and Entrant Assistance-Discretionary Grants	UTA08-693	University of Texas at Austin
93.600	D	240,380	Head Start		
93.630	I	98,221	Developmental Disabilities Basic Support and Advocacy Grants	RFA #1 06-07	NC Council on Developmental Disabilities
93.647	D	27,431	Social Services Research and Demonstration		
93.652	I	33,514	Adoption Opportunities	90CQ0002/01	Adoption Exchange Association
93.701	D	8,428	ARRA - TRANS-NIH Recovery Act Research Support		
93.846	D	351,462	Arthritis, Musculoskeletal and Skin Diseases Research		
93.847	D	99,580	Diabetes, Digestive, and Kidney Diseases Extramural Research		
93.848	D	330,990	Digestive Diseases and Nutrition Research		
93.848	I	20,573	Digestive Diseases and Nutrition Research	1R01DK064986-01	Duke University
93.848	I	150,971	Digestive Diseases and Nutrition Research	156662/148522/135942	Duke University
93.853	D	81,914	Extramural Research Programs in the Neurosciences and Neurological Disorders		
93.853	I	87,971	Extramural Research Programs in the Neurosciences and Neurological Disorders	123467/139612/146343	Duke University
93.855	D	51,706	Allergy, Immunology and Transplantation Research		
93.855	I	37	Allergy, Immunology and Transplantation Research	5U2RTW006246-05	University of Alabama
93.859	D	158,375	Biomedical Research and Research Training		
93.864	I	17,740	Population Research	GC11655-130936	University of Virginia
93.865	D	474,970	Child Health and Human Development Extramural Research		
93.865	I	1,723	Child Health and Human Development Extramural Research	WUHS 50528	Wake Forest University
93.865	I	23,280	Child Health and Human Development Extramural Research	5 U01 HD040533-09	University of Alabama
93.865	I	23,927	Child Health and Human Development Extramural Research	1 (ACCT #5-28641)	Columbia University
93.865	I	25,658	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Inst and State University
93.865	I	32,994	Child Health and Human Development Extramural Research	8608-53745	Johns Hopkins University
93.865	I	79,890	Child Health and Human Development Extramural Research	FY2001-086M11	University of Kansas
93.865	I	106,562	Child Health and Human Development Extramural Research	431500-19728	Virginia Polytechnic Inst and State University
93.866	I	14,564	Aging Research	103857	Brigham and Women's Hospital, Inc
93.941	D	154,904	HIV Demonstration, Research, Public and Professional Education Projects		
93.974	D	120,245	Family Planning-Service Delivery Improvement Research Grants		
93.994	I	10,965	Maternal and Child Health Services Block Grant to the States	U01MC00001	Assoc of Maternal and Child Hlth Programs
		55,983,346	Total — University of North Carolina at Greensboro		
University of North Carolina at Pembroke					
17.259	I	1,815	ARRA - WIA Youth Activities	08-44-5467-ARRA	LRCOG
17.259	I	177,666	WIA Youth Activities	08-44-5467	LRCOG
47.049	D	132,549	Mathematical and Physical Sciences		

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47.076	D	86,250	Education and Human Resources		
47.076	I	45,976	Education and Human Resources	603356	RCC
84.007	D	190,814	Federal Supplemental Educational Opportunity Grants		
84.032	D	256,222	Federal Family Education Loans		
84.033	D	256,704	Federal Work-Study Program		
84.038	D	1,803,317	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	252,184	TRIO-Student Support Services		
84.047	D	123,660	TRIO-Upward Bound		
84.063	D	8,840,905	Federal Pell Grant Program		
84.287	D	37,429	Twenty-First Century Community Learning Centers		
84.299	D	227,781	Indian Education-Special Programs for Indian Children		
84.350	D	71,534	Transition to Teaching		
84.375	D	328,389	Academic Competitiveness Grants		
84.376	D	130,000	National Science and Mathematics Access to Retain Talent (SMART) Grants		
84.379	D	78,000	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.382	D	291,567	Strengthening Minority-Serving Institutions		
93.859	D	406,968	Biomedical Research and Research Training		
93.865	D	54,571	Child Health and Human Development Extramural Research		
93.910	D	259,115	Family and Community Violence Prevention Program		
93.926	D	380,380	Healthy Start Initiative		
		14,433,796	Total — University of North Carolina at Pembroke		

University of North Carolina at Wilmington

10.200	D	254,476	Grants for Agricultural Research, Special Research Grants		
10.206	D	28,589	Grants for Agricultural Research-Competitive Research Grants		
10.215	I	8,595	Sustainable Agriculture Research and Education	RD309-097/4688308WILMINGTON	University of Georgia
10.500	I	11,840	Cooperative Extension Service	622181	Texas A & M University
11.417	D	156,513	Sea Grant Support		
11.417	I	2,615	Sea Grant Support	5000031053	University of Maine
11.417	I	46,791	Sea Grant Support	2226.JC-A-UNCW	Dauphin Island Sea Lab
11.420	D	13,750	Coastal Zone Management Estuarine Research Reserves		
11.429	D	8,000	Marine Sanctuary Program		
11.430	D	2,738,160	Undersea Research		
11.430	I	14,778	Undersea Research	N/A	Consortium for Oceanographic Research and Education
11.430	I	53,573	Undersea Research	USM-GR02804-001	University of Southern Mississippi
11.432	I	1,628	Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	658629/658847	The Research Corporation of the University of Hawaii
11.439	D	123,654	Marine Mammal Data Program		
11.439	I	8,865	Marine Mammal Data Program	VAQS2007	The Virginia Aquarium Foundation, Inc
11.454	D	69,797	Unallied Management Projects		
11.455	I	3,168	Cooperative Science and Education Program	3061	Rutgers State University

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11.455	I	9,106	Cooperative Science and Education Program	06-0124	University of New Hampshire
11.455	I	13,166	Cooperative Science and Education Program	3276	Rutgers State University
11.460	D	298,796	Special Oceanic and Atmospheric Projects		
11.473	D	983,215	Coastal Services Center		
11.473	I	5,057	Coastal Services Center	R11N	South Carolina Sea Grant Consortium
11.473	I	12,733	Coastal Services Center	NA08NOS4730409	South Carolina Sea Grant Consortium
11.473	I	23,991	Coastal Services Center	N/A	South Carolina Sea Grant Consortium
11.478	D	63,270	Center for Sponsored Coastal Ocean Research-Coastal Ocean Program		
12.300	D	126,517	Basic and Applied Scientific Research		
14.227	I	5,771	Community Development Block Grants/Technical Assistance Program	CD0809 023-8207-469.34-23	City of Wilmington
15.630	D	1,550	Coastal Program		
15.634	I	21,045	State Wildlife Grants	PABU 0079090876	SC Dept of Natural Resources
15.808	D	466,160	U.S. Geological Survey-Research and Data Collection		
15.921	D	(1,901)	Rivers, Trails and Conservation Assistance		
15.929	D	14,632	Save America's Treasures		
45.024	D	4,525	Promotion of the Arts-Grants to Organizations and Individuals		
45.025	I	2,500	Promotion of the Arts-Partnership Agreements	3287-2009	Southern Arts Federation
47.041	I	674	Engineering Grants	PRIME# 0527387 PO#Z805179	The Research Corporation of the University of Hawaii
47.049	D	72,336	Mathematical and Physical Sciences		
47.050	D	402,591	Geosciences		
47.050	I	2,153	Geosciences	10228241	University of California at San Diego
47.050	I	6,478	Geosciences	09201902	Princeton University
47.050	I	7,581	Geosciences	P127756	University of Miami
47.050	I	18,024	Geosciences	OCE-0603790-21131	University of California, Merced
47.070	I	461	Computer and Information Science and Engineering	1153-7558-206-2006-152	Clemson University
47.074	D	385,951	Biological Sciences		
47.074	I	4,242	Biological Sciences	Y483309	University of Arizona
47.074	I	10,606	Biological Sciences	02-0285	University of Louisiana Lafayette
47.075	D	21,840	Social, Behavioral, and Economic Sciences		
47.076	D	324,946	Education and Human Resources		
47.076	I	5,625	Education and Human Resources	0501965	Maricopa Community College
47.078	D	175,415	Polar Programs		
47.079	D	3,078	International Science and Engineering (OISE)		
66.514	D	401	Science To Achieve Results (STAR) Fellowship Program		
81.121	I	72,408	Nuclear Energy Research, Development and Demonstration	108880-G0022987	Washington State University
84.007	D	235,358	Federal Supplemental Educational Opportunity Grants		
84.032	D	1,580,809	Federal Family Education Loans		
84.033	D	359,675	Federal Work-Study Program		
84.038	D	5,331,461	Federal Perkins Loan Program-Federal Capital Contributions		

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84.063	D	6,453,762	Federal Pell Grant Program		
84.116	D	336,829	Fund for the Improvement of Postsecondary Education		
84.116	I	18,121	Fund for the Improvement of Postsecondary Education	520681-UNCW	College of Charleston
84.153	I	11,696	Business and International Education Projects	520764-UNCW	College of Charleston
84.184	D	69,042	Safe and Drug-Free Schools and Communities-National Programs		
84.268	D	43,187,461	Federal Direct Student Loans		
84.350	D	21,313	Transition to Teaching		
84.375	D	262,363	Academic Competitiveness Grants		
84.376	D	194,231	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.113	D	1,376,605	Environmental Health		
93.242	D	1,204	Mental Health Research Grants		
93.279	D	22,095	Drug Abuse and Addiction Research Programs		
93.279	I	(202)	Drug Abuse and Addiction Research Programs	2R42DA017994-02	Prevention Strategies
93.310	D	129,598	Trans-NIH Research Support		
93.846	D	20,120	Arthritis, Musculoskeletal and Skin Diseases Research		
93.855	I	30,937	Allergy, Immunology and Transplantation Research	5R01AI039108	Los Angeles Biomedical Research Institute at Harbor
93.859	D	93,563	Biomedical Research and Research Training		
93.865	D	210,469	Child Health and Human Development Extramural Research		
		<u>67,056,245</u>	Total — University of North Carolina at Wilmington		

Western Carolina University

10	D	93,768	U.S. Department of Agriculture		
10.305	D	65,601	International Science and Education Grants		
10.435	D	137,434	State Mediation Grants		
11.303	D	61,794	Economic Development-Technical Assistance		
11.469	D	379,774	Congressionally Identified Awards and Projects		
15	D	50,466	U.S. Department of the Interior		
15.632	D	51,297	Conservation Grants Private Stewardship for Imperiled Species		
19.300	I	10,000	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	824-02h	National Council for Eurasian
21.003	I	4,281	Taxpayer Service	GRANT 10071564	Internal Revenue Service
23.011	I	27,203	Appalachian Research, Technical Assistance, and Demonstration Projects	NC-15786-07	Appalachian Regional Commission
42.000	I	46,735	Library of Congress	00G-LIB-ND001	Education and Research Consort
45.024	I	1,186	Promotion of the Arts-Grants to Organizations and Individuals	PA-52057-06	The Alliance for American Quil
45.024	I	1,800	Promotion of the Arts-Grants to Organizations and Individuals	3475	Southern Arts Federation
47.041	I	18,783	Engineering Grants	CBET 0736214 /SUB 08-003	Wake Forest University
47.050	D	270,845	Geosciences		
47.070	I	28,623	Computer and Information Science and Engineering	1152-7558-206-2006152	Clemson University
47.074	D	70,820	Biological Sciences		
47.076	D	76,252	Education and Human Resources		
59	D	121,242	Small Business Administration		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
81	I	12,577	U.S. Department of Energy	AC653240	Savannah River Nuclear Solution
84.007	D	186,706	Federal Supplemental Educational Opportunity Grants		
84.032	D	1,107,616	Federal Family Education Loans		
84.033	D	388,528	Federal Work-Study Program		
84.038	D	7,068,782	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	291,359	TRIO-Student Support Services		
84.044	D	386,642	TRIO-Talent Search		
84.063	D	6,128,393	Federal Pell Grant Program		
84.268	D	28,013,838	Federal Direct Student Loans		
84.305	I	34,616	Education Research, Development and Dissemination	2049-S1 R0305A080621	Vanderbilt University
84.325	D	193,254	Special Education-Personnel Development to Improve Services and Results for Children with Disabilities		
84.367	I	34,094	Improving Teacher Quality State Grants	EAG 1%	Measured Progress, Inc
93.000	I	3,667	U.S. Department of Health and Human Services	N/A	Assoc of Environmental Health
93.124	D	10,179	Nurse Anesthetist Traineeships		
93.173	I	22,679	Research Related to Deafness and Communication Disorders	PROJECT NO. 60002973	Ohio State University Research
93.247	D	231,135	Advanced Education Nursing Grant Program		
93.273	I	1,452	Alcohol Research Programs	WFUHS 12001 R01AA14007-06A1	Wake Forest University
93.358	D	35,279	Advanced Education Nursing Traineeships		
93.359	I	5,843	Nurse Education, Practice and Retention Grants	1U1KHP07713-03-00/DU 156819	Duke University
93.996	I	2,965	Bioterrorism Training and Curriculum Development Program	T01 HPO1421-05-00	UNMHSC - University of New Mex
94.005	I	1,167	Learn and Serve America-Higher Education	SUB 00001360	Princeton University
97.077	I	24,122	Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	#2008-DN-077-ARI020-02	Wake Forest University
97.111	I	152,322	Regional Catastrophic Preparedness Grant Program (RCPGP)	4000058342	UT-Battelle
		45,855,119	Total — Western Carolina University		

Winston-Salem State University

12.431	D	5,449	Basic Scientific Research		
14.219	D	6,497	Community Development Block Grants/Small Cities Program		
14.520	D	342,379	Historically Black Colleges and Universities Program		
16.609	D	78,840	Community Prosecution and Project Safe Neighborhoods		
20	D	21,540	U.S. Department of Transportation		
47.000	D	13,477	National Science Foundation		
47.049	D	40,133	Mathematical and Physical Sciences		
47.074	D	35,087	Biological Sciences		
47.076	D	702,490	Education and Human Resources		
59	I	100,388	Small Business Administration	N/A	Small Bus of NC
84.007	D	477,936	Federal Supplemental Educational Opportunity Grants		
84.031	D	4,865,096	Higher Education-Institutional Aid		
84.032	D	17,732,012	Federal Family Education Loans		

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84.033	D	396,408	Federal Work-Study Program		
84.038	D	1,233,220	Federal Perkins Loan Program-Federal Capital Contributions		
84.042	D	230,354	TRIO-Student Support Services		
84.047	D	300,429	TRIO-Upward Bound		
84.063	D	11,457,592	Federal Pell Grant Program		
84.120	D	290,503	Minority Science and Engineering Improvement		
84.129	D	211,834	Rehabilitation Long-Term Training		
84.367	D	223,615	Improving Teacher Quality State Grants		
84.375	D	338,250	Academic Competitiveness Grants		
84.376	D	77,680	National Science and Mathematics Access to Retain Talent (SMART) Grants		
93.106	D	169,687	Minority International Research Training Grant in the Biomedical and Behavioral Sciences		
93.242	D	75,682	Mental Health Research Grants		
93.307	D	1,138,308	Minority Health and Health Disparities Research		
93.364	D	6,873	Nursing Student Loans		
93.375	D	74,993	Minority Biomedical Research Support		
93.397	D	43,127	Cancer Centers Support Grants		
93.859	D	87,160	Biomedical Research and Research Training		
93.925	D	1,219,503	Scholarships for Health Professions Students from Disadvantaged Backgrounds		
		<u>41,996,542</u>	Total — Winston-Salem State University		
		<u>1,504,981,648</u>	Total — University of North Carolina System		

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

84.007	D	48,750	Federal Supplemental Educational Opportunity Grants
84.033	D	61,210	Federal Work-Study Program
84.063	D	5,266,509	Federal Pell Grant Program
84.375	D	81,600	Academic Competitiveness Grants
		<u>5,458,069</u>	Total — Alamance Community College

Asheville-Buncombe Technical Community College

17.258	I	1,453	WIA Adult Program	WIA-2007-0412-46-26	Mountain Area Workforce Development Board
17.258	I	31,389	WIA Adult Program	WIA-2008-0412-46-26	Mountain Area Workforce Development Board
17.258	I	56,373	WIA Adult Program	WIA-2008-0412-46-26	Mountain Area Workforce Development Board
17.260	I	260	WIA Dislocated Workers	WIA-2007-0412-46-26	Mountain Area Workforce Development Board
17.260	I	3,849	WIA Dislocated Workers	N/A	Mountain Area Workforce Development Board
17.260	I	20,935	WIA Dislocated Workers	WIA-2008-0412-46-26	Mountain Area Workforce Development Board
47.076	I	5,066	Education and Human Resources	802710	SC Adv. Tech Ed
81.117	D	45,481	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.007	D	118,335	Federal Supplemental Educational Opportunity Grants		
84.032	D	232,860	Federal Family Education Loans		
84.033	D	68,441	Federal Work-Study Program		
84.063	D	4,044,445	Federal Pell Grant Program		
84.375	D	15,750	Academic Competitiveness Grants		
93.558	I	21,043	Temporary Assistance for Needy Families	N/A	Mountain Area Workforce Development Board
		<u>4,665,680</u>	Total — Asheville-Buncombe Technical Community College		
<u>Beaufort County Community College</u>					
84.007	D	23,932	Federal Supplemental Educational Opportunity Grants		
84.033	D	34,818	Federal Work-Study Program		
84.042	D	352,579	TRIO-Student Support Services		
84.063	D	2,588,139	Federal Pell Grant Program		
84.375	D	15,200	Academic Competitiveness Grants		
		<u>3,014,668</u>	Total — Beaufort County Community College		
<u>Bladen Community College</u>					
17.258	D	815	ARRA - WIA Adult Program		
17.258	D	83,637	WIA Adult Program		
17.259	D	2,561	ARRA - WIA Youth Activities		
17.259	D	182,071	WIA Youth Activities		
17.260	D	457	ARRA - WIA Dislocated Workers		
17.260	D	83,182	WIA Dislocated Workers		
84.007	D	37,697	Federal Supplemental Educational Opportunity Grants		
84.033	D	42,195	Federal Work-Study Program		
84.063	D	3,603,099	Federal Pell Grant Program		
84.375	D	15,025	Academic Competitiveness Grants		
		<u>4,050,739</u>	Total — Bladen Community College		
<u>Blue Ridge Community College</u>					
11.550	D	138,533	Public Telecommunications Facilities Planning and Construction		
17.258	I	104,256	WIA Adult Program	WIA-2008-0421-46-07	Buncombe County
17.260	I	160,264	WIA Dislocated Workers	WIA-2008-0421-46-07	Buncombe County
84.007	D	31,250	Federal Supplemental Educational Opportunity Grants		
84.033	D	32,877	Federal Work-Study Program		
84.063	D	1,653,035	Federal Pell Grant Program		
97.000	D	23,330	U S Department of Homeland Security		
		<u>2,143,545</u>	Total — Blue Ridge Community College		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Brunswick Community College</u>					
84.063	D	1,564,826	Federal Pell Grant Program		
97.073	D	2,940	State Homeland Security Program (SHSP)		
		<u>1,567,766</u>	Total — Brunswick Community College		
<u>Caldwell Community College and Technical Institute</u>					
84.007	D	40,185	Federal Supplemental Educational Opportunity Grants		
84.032	D	1,411,217	Federal Family Education Loans		
84.033	D	83,156	Federal Work-Study Program		
84.042	D	287,868	TRIO-Student Support Services		
84.044	D	215,520	TRIO-Talent Search		
84.063	D	4,252,359	Federal Pell Grant Program		
84.375	D	25,325	Academic Competitiveness Grants		
		<u>6,315,630</u>	Total — Caldwell Community College and Technical Institute		
<u>Cape Fear Community College</u>					
84.007	D	168,800	Federal Supplemental Educational Opportunity Grants		
84.032	D	2,532,833	Federal Family Education Loans		
84.033	D	168,381	Federal Work-Study Program		
84.063	D	7,187,024	Federal Pell Grant Program		
84.375	D	154,080	Academic Competitiveness Grants		
97.067	D	35,000	Homeland Security Grant Program		
		<u>10,246,118</u>	Total — Cape Fear Community College		
<u>Carteret Community College</u>					
17.258	D	1,579	ARRA - WIA Adult Program		
17.258	D	73,636	WIA Adult Program		
17.259	D	6,169	ARRA - WIA Youth Activities		
84.007	D	24,675	Federal Supplemental Educational Opportunity Grants		
84.031	D	354,876	Higher Education-Institutional Aid		
84.032	D	82,008	Federal Family Education Loans		
84.033	D	38,370	Federal Work-Study Program		
84.042	D	228,667	TRIO-Student Support Services		
84.063	D	1,782,229	Federal Pell Grant Program		
84.335	D	17,350	Child Care Access Means Parents in School		
84.375	D	24,100	Academic Competitiveness Grants		
		<u>2,633,659</u>	Total — Carteret Community College		
<u>Catawba Valley Community College</u>					
84.007	D	53,550	Federal Supplemental Educational Opportunity Grants		
84.031	D	280,018	Higher Education-Institutional Aid		
84.032	D	71,832	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	53,248	Federal Work-Study Program		
84.063	D	4,465,065	Federal Pell Grant Program		
84.375	D	60,250	Academic Competitiveness Grants		
		<u>4,983,963</u>	Total — Catawba Valley Community College		
<u>Central Carolina Community College</u>					
84.007	D	51,500	Federal Supplemental Educational Opportunity Grants		
84.033	D	30,726	Federal Work-Study Program		
84.063	D	4,312,578	Federal Pell Grant Program		
84.375	D	21,725	Academic Competitiveness Grants		
		<u>4,416,529</u>	Total — Central Carolina Community College		
<u>Central Piedmont Community College</u>					
16.560	D	25,682	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.753	D	86,572	Congressionally Recommended Awards		
17.269	D	85,757	Community Based Job Training Grants		
45.164	D	752	Promotion of the Humanities-Public Programs		
45.310	I	9,970	Grants to States	4601148041014500	State Library of North Carolina
47.076	I	25,987	Education and Human Resources	DUE- 0801893	Texas Engineering Experiment Station
84.007	D	241,739	Federal Supplemental Educational Opportunity Grants		
84.031	D	101,926	Higher Education-Institutional Aid		
84.033	D	332,366	Federal Work-Study Program		
84.042	D	266,333	TRIO-Student Support Services		
84.063	D	16,729,155	Federal Pell Grant Program		
84.116	D	27,620	Fund for the Improvement of Postsecondary Education		
84.375	D	92,550	Academic Competitiveness Grants		
93.283	D	25,889	Centers for Disease Control and Prevention-Investigations and Technical Assistance		
94.007	I	15,000	Planning and Program Development Grants	AACC-PR-2008-03	American Association Community Colleges
		<u>18,067,298</u>	Total — Central Piedmont Community College		
<u>Cleveland Community College</u>					
11	D	900,000	U.S. Department of Commerce		
84	D	174,271	U.S. Department of Education		
84.007	D	40,287	Federal Supplemental Educational Opportunity Grants		
84.033	D	65,648	Federal Work-Study Program		
84.063	D	4,800,382	Federal Pell Grant Program		
84.375	D	23,925	Academic Competitiveness Grants		
		<u>6,004,513</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
<u>Coastal Carolina Community College</u>					
17.258	I	65,965	WIA Adult Program	08402040603507	East Carolina Workforce Development Board
84.007	D	100,570	Federal Supplemental Educational Opportunity Grants		
84.033	D	103,131	Federal Work-Study Program		
84.063	D	4,865,433	Federal Pell Grant Program		
84.375	D	100,725	Academic Competitiveness Grants		
		<u>5,235,824</u>	Total — Coastal Carolina Community College		
<u>College of the Albemarle</u>					
84.007	D	37,500	Federal Supplemental Educational Opportunity Grants		
84.033	D	48,678	Federal Work-Study Program		
84.042	D	282,486	TRIO-Student Support Services		
84.063	D	2,152,500	Federal Pell Grant Program		
84.066	D	204,851	TRIO-Educational Opportunity Centers		
84.375	D	27,677	Academic Competitiveness Grants		
		<u>2,753,692</u>	Total — College of the Albemarle		
<u>Craven Community College</u>					
84.007	D	94,803	Federal Supplemental Educational Opportunity Grants		
84.032	D	74,788	Federal Family Education Loans		
84.033	D	73,317	Federal Work-Study Program		
84.063	D	3,236,805	Federal Pell Grant Program		
84.375	D	31,250	Academic Competitiveness Grants		
		<u>3,510,963</u>	Total — Craven Community College		
<u>Davidson County Community College</u>					
17.269	D	116,805	Community Based Job Training Grants		
84.007	D	50,300	Federal Supplemental Educational Opportunity Grants		
84.031	D	317,493	Higher Education-Institutional Aid		
84.032	D	898,462	Federal Family Education Loans		
84.033	D	79,844	Federal Work-Study Program		
84.042	D	235,180	TRIO-Student Support Services		
84.063	D	4,358,711	Federal Pell Grant Program		
84.375	D	21,775	Academic Competitiveness Grants		
		<u>6,078,570</u>	Total — Davidson County Community College		
<u>Durham Technical Community College</u>					
84.007	D	36,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	54,113	Federal Work-Study Program		
84.063	D	4,499,099	Federal Pell Grant Program		
94.002	D	52,818	Retired and Senior Volunteer Program		
		<u>4,642,030</u>	Total — Durham Technical Community College		

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For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Edgecombe Community College</u>					
17.258	I	106,674	WIA Adult Program	N/A	Upper Coastal Plain Council of Governments
17.259	I	239	WIA Youth Activities	N/A	Upper Coastal Plain Council of Governments
17.260	I	722,368	WIA Dislocated Workers	N/A	Upper Coastal Plain Council of Governments
84.033	D	45,338	Federal Work-Study Program		
84.063	D	4,539,144	Federal Pell Grant Program		
		<u>5,413,763</u>	Total — Edgecombe Community College		
<u>Fayetteville Technical Community College</u>					
84.007	D	315,071	Federal Supplemental Educational Opportunity Grants		
84.033	D	214,363	Federal Work-Study Program		
84.063	D	14,954,616	Federal Pell Grant Program		
84.116	D	183,961	Fund for the Improvement of Postsecondary Education		
84.268	D	19,012,705	Federal Direct Student Loans		
84.375	D	34,325	Academic Competitiveness Grants		
97.067	D	2,754	Homeland Security Grant Program		
		<u>34,717,795</u>	Total — Fayetteville Technical Community College		
<u>Forsyth Technical Community College</u>					
17.261	D	92,427	WIA Pilots, Demonstrations, and Research Projects		
17.261	I	1,005	WIA Pilots, Demonstrations, and Research Projects	AIHC-01-09-01-08	Piedmont Triad Partnership
17.261	I	4,576	WIA Pilots, Demonstrations, and Research Projects	FG030703	Piedmont Triad Partnership
17.261	I	70,430	WIA Pilots, Demonstrations, and Research Projects	FG050701	Piedmont Triad Partnership
84.007	D	134,628	Federal Supplemental Educational Opportunity Grants		
84.031	D	470,581	Higher Education-Institutional Aid		
84.033	D	133,663	Federal Work-Study Program		
84.063	D	8,142,062	Federal Pell Grant Program		
84.375	D	126,075	Academic Competitiveness Grants		
		<u>9,175,447</u>	Total — Forsyth Technical Community College		
<u>Gaston College</u>					
84.007	D	28,155	Federal Supplemental Educational Opportunity Grants		
84.033	D	44,901	Federal Work-Study Program		
84.063	D	5,806,671	Federal Pell Grant Program		
		<u>5,879,727</u>	Total — Gaston College		
<u>Guilford Technical Community College</u>					
84.007	D	170,273	Federal Supplemental Educational Opportunity Grants		
84.032	D	47,563	Federal Family Education Loans		

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.033	D	223,177	Federal Work-Study Program		
84.063	D	16,026,372	Federal Pell Grant Program		
84.268	D	11,990,339	Federal Direct Student Loans		
84.375	D	74,402	Academic Competitiveness Grants		
		<u>28,532,126</u>	Total — Guilford Technical Community College		
<u>Halifax Community College</u>					
17.258	I	249,558	WIA Adult Program	08-2020-21-4505-02.04	Upper Coastal Plain Council of Government
17.259	I	41	WIA Youth Activities	08-2020-21-4505-02.04	Upper Coastal Plain Council of Government
84.007	D	41,318	Federal Supplemental Educational Opportunity Grants		
84.032	D	128,192	Federal Family Education Loans		
84.033	D	47,288	Federal Work-Study Program		
84.042	D	325,731	TRIO-Student Support Services		
84.063	D	2,639,870	Federal Pell Grant Program		
84.375	D	7,875	Academic Competitiveness Grants		
84.382	D	205,146	Strengthening Minority-Serving Institutions		
		<u>3,645,019</u>	Total — Halifax Community College		
<u>Haywood Community College</u>					
10.681	D	17,777	Wood Education and Resource Center (WERC)		
17.261	D	237,881	WIA Pilots, Demonstrations, and Research Projects		
84.007	D	41,400	Federal Supplemental Educational Opportunity Grants		
84.033	D	46,578	Federal Work-Study Program		
84.063	D	2,455,968	Federal Pell Grant Program		
		<u>2,799,604</u>	Total — Haywood Community College		
<u>Isothermal Community College</u>					
84.007	D	26,425	Federal Supplemental Educational Opportunity Grants		
84.033	D	53,518	Federal Work-Study Program		
84.063	D	3,206,011	Federal Pell Grant Program		
84.375	D	38,282	Academic Competitiveness Grants		
		<u>3,324,236</u>	Total — Isothermal Community College		
<u>James Sprunt Community College</u>					
17.258	D	5,529	ARRA - WIA Adult Program		
17.258	D	122,534	WIA Adult Program		
84.007	D	21,240	Federal Supplemental Educational Opportunity Grants		
84.032	D	41,621	Federal Family Education Loans		
84.033	D	31,131	Federal Work-Study Program		

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For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
84.042	D	361,879	TRIO-Student Support Services		
84.044	D	244,622	TRIO-Talent Search		
84.047	D	265,169	TRIO-Upward Bound		
84.063	D	1,773,227	Federal Pell Grant Program		
84.375	D	7,475	Academic Competitiveness Grants		
		<u>2,874,427</u>	Total — James Sprunt Community College		
<u>Johnston Community College</u>					
84.007	D	33,197	Federal Supplemental Educational Opportunity Grants		
84.032	D	237,556	Federal Family Education Loans		
84.033	D	49,086	Federal Work-Study Program		
84.042	D	212,940	TRIO-Student Support Services		
84.063	D	2,967,890	Federal Pell Grant Program		
84.375	D	64,017	Academic Competitiveness Grants		
		<u>3,564,686</u>	Total — Johnston Community College		
<u>Lenoir Community College</u>					
17.258	I	122,682	WIA Adult Program	08-2020-40-6169	Eastern Carolina Workforce Dev Board
17.259	I	80,593	WIA Youth Activities	08-2040-40-6169	Eastern Carolina Workforce Dev Board
17.260	I	43,550	WIA Dislocated Workers	07-2031-40-6169	Eastern Carolina Workforce Dev Board
17.260	I	307,766	WIA Dislocated Workers	08-2030-40-6169	Eastern Carolina Workforce Dev Board
17.267	I	6,293	Incentive Grants-WIA Section 503	08-2050-40-6169	Eastern Carolina Workforce Dev Board
84.033	D	64,776	Federal Work-Study Program		
84.063	D	4,881,296	Federal Pell Grant Program		
84.375	D	36,100	Academic Competitiveness Grants		
		<u>5,543,056</u>	Total — Lenoir Community College		
<u>Martin Community College</u>					
84.007	D	15,400	Federal Supplemental Educational Opportunity Grants		
84.033	D	24,812	Federal Work-Study Program		
84.063	D	1,150,718	Federal Pell Grant Program		
		<u>1,190,930</u>	Total — Martin Community College		
<u>Mayland Community College</u>					
11.300	I	597,786	Investments for Public Works and Economic Development Facilities	04-01-05849	Economic Development Administration
17.258	I	38,962	ARRA - WIA Adult Program	08-4020-1380-49	Region D
17.258	I	260,000	WIA Adult Program	08-2020-49-1380	Region D
17.259	I	76,958	ARRA - WIA Youth Activities	08-4040-1380-49	Region D
17.259	I	117,009	WIA Youth Activities	08-2040-49-1380	Region D
17.260	I	40,000	WIA Dislocated Workers	08-2031-49-1380	Region D

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
17.260	I	58,167	ARRA - WIA Dislocated Workers	08-4030-1380-49	Region D
17.260	I	240,000	WIA Dislocated Workers	08-2030-49-1380	Region D
84.007	D	26,835	Federal Supplemental Educational Opportunity Grants		
84.033	D	20,999	Federal Work-Study Program		
84.042	D	276,076	TRIO-Student Support Services		
84.063	D	1,116,595	Federal Pell Grant Program		
84.375	D	9,350	Academic Competitiveness Grants		
		<u>2,878,737</u>	Total — Mayland Community College		
<u>McDowell Technical Community College</u>					
17.258	I	27,073	WIA Adult Program	06-2040-03	Isothermal PDC
17.259	I	71,486	WIA Youth Activities	06-2040-03	Isothermal PDC
84.003	D	19,022	Bilingual Education		
84.007	D	12,802	Federal Supplemental Educational Opportunity Grants		
84.063	D	1,587,768	Federal Pell Grant Program		
84.375	D	22,900	Academic Competitiveness Grants		
		<u>1,741,051</u>	Total — McDowell Technical Community College		
<u>Mitchell Community College</u>					
84.007	D	26,849	Federal Supplemental Educational Opportunity Grants		
84.033	D	31,140	Federal Work-Study Program		
84.063	D	3,067,545	Federal Pell Grant Program		
84.375	D	24,800	Academic Competitiveness Grants		
		<u>3,150,334</u>	Total — Mitchell Community College		
<u>Montgomery Community College</u>					
17	I	15,708	U.S. Department of Labor	N/A	Piedmont Triad
84.007	D	16,264	Federal Supplemental Educational Opportunity Grants		
84.033	D	23,431	Federal Work-Study Program		
84.063	D	1,186,222	Federal Pell Grant Program		
84.375	D	13,375	Academic Competitiveness Grants		
		<u>1,255,000</u>	Total — Montgomery Community College		
<u>Nash Community College</u>					
17.258	D	108,457	WIA Adult Program		
17.259	D	54,905	WIA Youth Activities		
84.007	D	12,000	Federal Supplemental Educational Opportunity Grants		
84.033	D	23,895	Federal Work-Study Program		
84.042	D	284,645	TRIO-Student Support Services		
84.063	D	2,871,287	Federal Pell Grant Program		
84.375	D	13,475	Academic Competitiveness Grants		
		<u>3,368,664</u>	Total — Nash Community College		

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Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Pamlico Community College</u>					
17.258	D	2,774	ARRA - WIA Adult Program		
17.258	D	48,027	WIA Adult Program		
17.267	D	4,690	Incentive Grants-WIA Section 503		
84.007	D	10,715	Federal Supplemental Educational Opportunity Grants		
84.033	D	10,195	Federal Work-Study Program		
84.063	D	668,105	Federal Pell Grant Program		
84.375	D	5,052	Academic Competitiveness Grants		
		<u>749,558</u>	Total — Pamlico Community College		
<u>Piedmont Community College</u>					
17.258	I	3,571	ARRA - WIA Adult Program	N/A	Council of Governments
17.258	I	68,136	WIA Adult Program	N/A	Council of Governments
17.259	I	16,421	ARRA - WIA Youth Activities	N/A	Council of Governments
17.259	I	134,853	WIA Youth Activities	N/A	Council of Governments
17.260	I	3,734	ARRA - WIA Dislocated Workers	N/A	Council of Governments
17.260	I	224,864	WIA Dislocated Workers	N/A	Council of Governments
84.007	D	31,293	Federal Supplemental Educational Opportunity Grants		
84.033	D	47,375	Federal Work-Study Program		
84.042	D	309,994	TRIO-Student Support Services		
84.063	D	2,818,168	Federal Pell Grant Program		
84.066	D	568,448	TRIO-Educational Opportunity Centers		
		<u>4,226,857</u>	Total — Piedmont Community College		
<u>Pitt Community College</u>					
10.558	D	7,882	Child and Adult Care Food Program		
17.258	D	9,386	ARRA - WIA Adult Program		
17.258	D	194,383	WIA Adult Program		
17.260	D	23,369	ARRA - WIA Dislocated Workers		
17.260	D	211,835	WIA Dislocated Workers		
84.007	D	62,207	Federal Supplemental Educational Opportunity Grants		
84.032	D	1,059,315	Federal Family Education Loans		
84.033	D	128,995	Federal Work-Study Program		
84.038	D	4,533	Federal Perkins Loan Program-Federal Capital Contributions		
84.063	D	7,734,392	Federal Pell Grant Program		
93.364	D	2,657	Nursing Student Loans		
		<u>9,438,954</u>	Total — Pitt Community College		
<u>Randolph Community College</u>					
84.007	D	31,563	Federal Supplemental Educational Opportunity Grants		
84.033	D	37,242	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	234,641	TRIO-Student Support Services		
84.063	D	2,441,708	Federal Pell Grant Program		
84.375	D	26,975	Academic Competitiveness Grants		
		<u>2,772,129</u>	Total — Randolph Community College		
<u>Richmond Community College</u>					
84.007	D	32,110	Federal Supplemental Educational Opportunity Grants		
84.033	D	37,102	Federal Work-Study Program		
84.063	D	2,923,385	Federal Pell Grant Program		
		<u>2,992,597</u>	Total — Richmond Community College		
<u>Roanoke-Chowan Community College</u>					
84.007	D	26,106	Federal Supplemental Educational Opportunity Grants		
84.033	D	35,563	Federal Work-Study Program		
84.042	D	304,201	TRIO-Student Support Services		
84.063	D	1,393,261	Federal Pell Grant Program		
84.375	D	14,250	Academic Competitiveness Grants		
		<u>1,773,381</u>	Total — Roanoke-Chowan Community College		
<u>Robeson Community College</u>					
11.300	D	539,322	Investments for Public Works and Economic Development Facilities		
17.259	D	57,494	ARRA - WIA Youth Activities		
17.259	I	215,615	WIA Youth Activities	2040-44-5465	Council of Government
47.076	D	330,068	Education and Human Resources		
84.007	D	18,200	Federal Supplemental Educational Opportunity Grants		
84.042	D	206,393	TRIO-Student Support Services		
84.063	D	5,352,906	Federal Pell Grant Program		
		<u>6,719,998</u>	Total — Robeson Community College		
<u>Rockingham Community College</u>					
84.007	D	32,915	Federal Supplemental Educational Opportunity Grants		
84.031	D	359,416	Higher Education-Institutional Aid		
84.033	D	43,166	Federal Work-Study Program		
84.063	D	2,530,404	Federal Pell Grant Program		
84.375	D	61,775	Academic Competitiveness Grants		
		<u>3,027,676</u>	Total — Rockingham Community College		
<u>Rowan-Cabarrus Community College</u>					
84.007	D	14,613	Federal Supplemental Educational Opportunity Grants		
84.033	D	12,681	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
84.063	D	8,568,520	Federal Pell Grant Program		
84.375	D	97,775	Academic Competitiveness Grants		
		8,693,589	Total — Rowan-Cabarrus Community College		
<u>Sampson Community College</u>					
84.002	D	207,251	Adult Education-Basic Grants to States		
84.007	D	40,333	Federal Supplemental Educational Opportunity Grants		
84.033	D	35,126	Federal Work-Study Program		
84.042	D	247,057	TRIO-Student Support Services		
84.063	D	2,324,441	Federal Pell Grant Program		
84.243	D	135,323	Tech-Prep Education		
84.375	D	11,625	Academic Competitiveness Grants		
97.067	D	9,592	Homeland Security Grant Program		
		3,010,748	Total — Sampson Community College		
<u>Sandhills Community College</u>					
84.007	D	34,635	Federal Supplemental Educational Opportunity Grants		
84.033	D	106,649	Federal Work-Study Program		
84.042	D	261,839	TRIO-Student Support Services		
84.063	D	4,810,512	Federal Pell Grant Program		
84.375	D	49,374	Academic Competitiveness Grants		
		5,263,009	Total — Sandhills Community College		
<u>South Piedmont Community College</u>					
84.007	D	38,500	Federal Supplemental Educational Opportunity Grants		
84.033	D	52,903	Federal Work-Study Program		
84.063	D	2,479,238	Federal Pell Grant Program		
84.375	D	28,925	Academic Competitiveness Grants		
		2,599,566	Total — South Piedmont Community College		
<u>Southeastern Community College</u>					
17	I	3,070	U.S. Department of Labor	0-2020-33	Cape Fear Council of Governments
17.258	I	151,574	WIA Adult Program	0-2020-33	Cape Fear Council of Governments
17.259	I	9,445	ARRA - WIA Youth Activities	0-2040-33	Cape Fear Council of Governments
17.259	I	82,973	WIA Youth Activities	0-2040-33	Cape Fear Council of Governments
17.260	I	139,528	WIA Dislocated Workers	0-2030-33	Cape Fear Council of Governments
84.007	D	49,803	Federal Supplemental Educational Opportunity Grants		
84.032	D	471,782	Federal Family Education Loans		
84.033	D	75,423	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
84.038	D	12,804	Federal Perkins Loan Program-Federal Capital Contributions		
84.044	D	407,074	TRIO-Talent Search		
84.047	D	361,456	TRIO-Upward Bound		
84.063	D	4,238,941	Federal Pell Grant Program		
84.375	D	8,600	Academic Competitiveness Grants		
93.364	D	19,057	Nursing Student Loans		
94.002	D	106,205	Retired and Senior Volunteer Program		
		<u>6,137,735</u>	Total — Southeastern Community College		

Southwestern Community College

84.007	D	29,864	Federal Supplemental Educational Opportunity Grants		
84.032	D	328,540	Federal Family Education Loans		
84.033	D	55,202	Federal Work-Study Program		
84.042	D	266,491	TRIO-Student Support Services		
84.047	D	241,987	TRIO-Upward Bound		
84.063	D	2,283,658	Federal Pell Grant Program		
84.334	D	1,021,062	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.375	D	45,173	Academic Competitiveness Grants		
		<u>4,271,977</u>	Total — Southwestern Community College		

Stanly Community College

84.007	D	34,808	Federal Supplemental Educational Opportunity Grants		
84.031	D	188,838	Higher Education-Institutional Aid		
84.033	D	48,561	Federal Work-Study Program		
84.063	D	2,843,593	Federal Pell Grant Program		
84.375	D	45,834	Academic Competitiveness Grants		
97.067	D	9,867	Homeland Security Grant Program		
		<u>3,171,501</u>	Total — Stanly Community College		

Surry Community College

84.007	D	50,344	Federal Supplemental Educational Opportunity Grants		
84.032	D	120,773	Federal Family Education Loans		
84.033	D	78,779	Federal Work-Study Program		
84.047	D	402,176	TRIO-Upward Bound		
84.063	D	3,235,353	Federal Pell Grant Program		
84.066	D	178,917	TRIO-Educational Opportunity Centers		
		<u>4,066,342</u>	Total — Surry Community College		

Tri-County Community College

84.007	D	20,849	Federal Supplemental Educational Opportunity Grants		
84.033	D	21,093	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
84.063	D	1,626,409	Federal Pell Grant Program		
84.375	D	12,750	Academic Competitiveness Grants		
		1,681,101	Total — Tri-County Community College		
<u>Vance-Granville Community College</u>					
17.258	I	3,477	ARRA - WIA Adult Program	07-2020-43-4316-00-13-IR	Kerr Tar Regional Council of Government
17.258	I	194,658	WIA Adult Program	07-2020-43-4316-00-13-IR	Kerr Tar Regional Council of Government
17.259	I	44,011	ARRA - WIA Youth Activities	07-2020-43-4316-00-13-IR	Kerr Tar Regional Council of Government
17.259	I	125,954	WIA Youth Activities	07-2020-43-4316-00-13-IR	Kerr Tar Regional Council of Government
84.003	D	125,429	Bilingual Education		
84.007	D	75,397	Federal Supplemental Educational Opportunity Grants		
84.063	D	6,149,067	Federal Pell Grant Program		
		6,717,993	Total — Vance-Granville Community College		
<u>Wake Technical Community College</u>					
17.269	D	3,268	Community Based Job Training Grants		
47.076	D	248,397	Education and Human Resources		
84.007	D	131,833	Federal Supplemental Educational Opportunity Grants		
84.032	D	4,535,335	Federal Family Education Loans		
84.033	D	114,047	Federal Work-Study Program		
84.063	D	7,688,019	Federal Pell Grant Program		
84.116	D	66,887	Fund for the Improvement of Postsecondary Education		
84.141	D	390,873	Migrant Education-High School Equivalency Program		
84.375	D	33,500	Academic Competitiveness Grants		
		13,212,159	Total — Wake Technical Community College		
<u>Wayne Community College</u>					
17.258	I	5,023	ARRA - WIA Adult Program	08-4020-40-6331-09	East Carolina Workforce
17.258	I	125,213	WIA Adult Program	08-2020-40-6331-09	East Carolina Workforce
17.259	I	62,675	WIA Youth Activities	08-2040-40-6331-09	East Carolina Workforce
17.260	I	21,950	ARRA - WIA Dislocated Workers	08-4030-40-6331-09	East Carolina Workforce
17.260	I	142,036	WIA Dislocated Workers	08-2030-40-6331-09	East Carolina Workforce
17.267	I	663	Incentive Grants -WIA Section 503	08-2050-40-6331-09	East Carolina Workforce
84.007	D	56,910	Federal Supplemental Educational Opportunity Grants		
84.032	D	4,081	Federal Family Education Loans		
84.033	D	66,094	Federal Work-Study Program		
84.063	D	4,187,001	Federal Pell Grant Program		
84.375	D	25,875	Academic Competitiveness Grants		
94.002	D	42,575	Retired and Senior Volunteer Program		
		4,740,096	Total — Wayne Community College		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<u>Western Piedmont Community College</u>					
84.007	D	34,067	Federal Supplemental Educational Opportunity Grants		
84.032	D	244,629	Federal Family Education Loans		
84.033	D	68,796	Federal Work-Study Program		
84.044	D	297,454	TRIO-Talent Search		
84.063	D	4,863,296	Federal Pell Grant Program		
84.335	D	28,803	Child Care Access Means Parents in School		
84.375	D	81,200	Academic Competitiveness Grants		
94.005	D	16,251	Learn and Serve America-Higher Education		
97.067	D	14,315	Homeland Security Grant Program		
		<u>5,648,811</u>	Total — Western Piedmont Community College		
<u>Wilkes Community College</u>					
17.258	I	10,951	WIA Adult Program	07-2020-49-1533	High Country Council Governments
17.258	I	38,717	ARRA - WIA Adult Program	08-4020-49-1533	High Country Council Governments
17.258	I	228,116	WIA Adult Program	08-2020-49-1533	High Country Council Governments
17.260	I	3,411	WIA Dislocated Workers	07-2030-49-1533	High Country Council Governments
17.260	I	5,366	WIA Dislocated Workers	07-2031-49-1533	High Country Council Governments
17.260	I	29,826	ARRA - WIA Dislocated Workers	08-4030-49-1533	High Country Council Governments
17.260	I	59,761	WIA Dislocated Workers	08-2031-49-1533	High Country Council Governments
17.260	I	187,410	WIA Dislocated Workers	08-2030-49-1533	High Country Council Governments
23.002	D	39,975	Appalachian Area Development		
84	D	427	U.S. Department of Education		
84.007	D	18,000	Federal Supplemental Educational Opportunity Grants		
84.032	D	364,135	Federal Family Education Loans		
84.033	D	40,000	Federal Work-Study Program		
84.042	D	322,718	TRIO-Student Support Services		
84.063	D	3,583,373	Federal Pell Grant Program		
84.375	D	68,325	Academic Competitiveness Grants		
		<u>5,000,511</u>	Total — Wilkes Community College		
<u>Wilson Community College</u>					
84.007	D	70,669	Federal Supplemental Educational Opportunity Grants		
84.033	D	48,233	Federal Work-Study Program		
84.042	D	282,375	TRIO-Student Support Services		
84.044	D	212,851	TRIO-Talent Search		
84.047	D	252,241	TRIO-Upward Bound		
84.063	D	3,089,032	Federal Pell Grant Program		
84.375	D	19,375	Academic Competitiveness Grants		
		<u>3,974,776</u>	Total — Wilson Community College		
		<u>324,734,922</u>	Total — Community Colleges		

STATE OF NORTH CAROLINA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (BY STATE AGENCY)

For the Fiscal Year Ended June 30, 2009

Federal CFDA Number	Direct/ Indirect	Program Disbursements	CFDA Program Title	Pass-Through Number	Pass-Through Entity Name
<i>Other Component Units:</i>					
<u>Global TransPark</u>					
20.106	D	1,392,290	Airport Improvement Program		
		<u>1,392,290</u>	Total — Global TransPark		
<u>NC State Ports Authority</u>					
97.067	D	550,518	Homeland Security Grant Program		
		<u>550,518</u>	Total — NC State Ports Authority		
		<u>1,942,808</u>	Total — Other Component Units		
		<u>1,831,659,378</u>	Total — Component Units		
		<u><u>\$ 19,783,037,354.00</u></u>	Total Expenditures of Federal Awards		

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, 2009

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 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

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2009

included because the lender accounts for the prior balances.

Other assistance:

- National School Lunch Program (CFDA 10.555) – Food commodities donated to the N.C. Department of Agriculture are valued at estimated fair market value at the time of receipt.
- Supplemental Nutrition Assistance Program (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 (CFDA 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	\$105,862,878
Capitalization Grants for Drinking Water State Revolving Funds	66.468	47,487,108
Capitalization Grants for Clean Water State Revolving Funds	66.458	40,636,125
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	3,778,111
Economic Adjustment Assistance	11.307	600,000
Nursing Student Loans	93.364	304,324
Nurse Faculty Loan Program	93.264	186,294

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 \$2,158,243,235 and \$1,184,867,690 respectively.

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**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2009**

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
03-SA-91	Health and Human Services	<p><u>Final Cost-Settlements Not Performed</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 22, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
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>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2004 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
04-SA-62	Health and Human Services	<p><u>Final Cost-Settlements Not Performed</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 22, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
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>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 31, 2005 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and A management decision has not been issued.
05-SA-38	Health and Human Services	<u>Basic Support Claims Were Not Properly Paid</u> Full corrective action has been taken.
05-SA-41	Health and Human Services	<u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u> Full corrective action has been taken.
05-SA-42	Health and Human Services	<u>Inadequate Documentation and Failure to Reconcile Fixed Assets</u> Full corrective action has been taken.
05-SA-43	Health and Human Services	<u>Controls Over Fixed Assets Need Improvement</u> Full corrective action has been taken.
05-SA-61	Health and Human Services	<u>Ineligible Payments Charged to the State Children's Insurance Program at County DSS</u> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> As of today, September 11, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse; The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and A management decision has not been issued.
05-SA-63	Health and Human Services	<u>Final Cost-Settlements Not Settled</u> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> As of today, January 22, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse; The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
05-SA-64	Health and Human Services	<p><u>Provider Billing and Payment System Errors</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 14, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
05-SA-65	Health and Human Services	<p><u>Inadequate Communication of Rate Changes Between Divisions</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 22, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
05-SA-66	Health and Human Services	<p><u>Deficiencies in the Rate Setting Process</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 14, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
05-SA-67	Health and Human Services	<p><u>Documentation Lacking in County DSS Medicaid Files</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 14, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
05-SA-68	Health and Human Services	<p><u>Long-Term Care Facility Audits Were Not Timely Completed</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 14, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
05-SA-69	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>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 29, 2006 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-1	Health and Human Services	<p><u>Improper Access to the Food Stamps Information System</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, March 16, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
06-SA-8	Health and Human Services	<p><u>Failure to Properly Account for the Disposition of Food Instruments for the WIC Program Within the Designated Timeframe</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 22, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-9	Agriculture and Consumer Services	<p><u>Inadequate Monitoring of Subrecipient Audit Reports</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 28, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-10	Agriculture and Consumer Services	<p><u>Inadequate Monitoring of Subrecipient Audit Reports</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 28, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Agriculture is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-11	Wildlife Resources Commission	<p><u>Schedule of Expenditures of Federal Awards Misstated</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 6, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 2. The U.S. Department of Interior - U.S. Fish and Wildlife Service is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-12	Wildlife Resources Commission	<p><u>Schedule of Expenditures of Federal Awards Misstated</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 6, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Interior - U.S. Fish and Wildlife Service is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-13	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"> 1. As of today, January 28, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-14	Employment Security Commission	<p><u>Controls Over Federal Debarment Verification Need Improvement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 28, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
06-SA-16	Commerce	<p><u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, March 12, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-17	Commerce	<p><u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, March 12, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-18	Commerce	<p><u>Control Weaknesses Over Federal Financial Reports Noted in Workforce Investment Act Program</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, March 12, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-19	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"> 1. As of today, January 28, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-20	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"> 1. As of today, January 28, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Labor is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-21	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"> 1. As of today, February 5, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Transportation is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-22	Cultural Resources	<p><u>Internal Control Over Matching and Maintenance of Effort Requirements for State Library Program Needs Improvement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, August 20, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The Institute of Museum and Library Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
06-SA-23	Cultural Resources	<p><u>Subrecipient Monitoring Procedures Not Sufficient</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, August 20, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The Institute of Museum and Library Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-24	Environment and Natural Resources	<p><u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 22, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Environmental Protection Agency is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-25	Environment and Natural Resources	<p><u>Controls Not in Place to Ensure Compliance With Federal Suspension and Debarment Requirements</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, September 22, 2009, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Environmental Protection Agency is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-26	Crime Control and Public Safety	<p><u>Federal Funds Not Processed in Accordance With Agreement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-27	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"> 1. As of today, January 25, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-28	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"> 1. As of today, January 25, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-29	Crime Control and Public Safety	<p><u>Documentation Not Maintained to Identify Subrecipient Responsibilities</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
06-SA-30	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"> 1. As of today, January 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
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.</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.</p>
06-SA-50	Health and Human Services	<p><u>Control Weaknesses Over Determination and Documentation of Client Eligibility</u></p> <p>Full corrective action has been taken.</p>
06-SA-66	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-74	State Health Plan for Teachers and State Employees	<p><u>Claim Payments Made in Error</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 18, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-75	Health and Human Services	<p><u>Final Cost-Settlements Not Settled</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 22, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-76	Health and Human Services	<p><u>Provider Billing and Payment System Errors</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 22, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-77	Health and Human Services	<p><u>Inadequate Communication of Rate Changes Between Divisions</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 22, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
06-SA-78	Health and Human Services	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 22, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-79	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>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, February 19, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Health and Human Services is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-80	Crime Control and Public Safety	<p><u>Homeland Security Grant Administration Costs Exceeded Allowable Amounts</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 25, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-81	Crime Control and Public Safety	<p><u>Homeland Security Financial Report is Incomplete</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 25, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-82	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"> 1. As of today, January 25, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-83	Crime Control and Public Safety	<p><u>Federal Funds Not Processed in Accordance With Agreement</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-84	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"> 1. As of today, January 24, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
06-SA-85	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"> 1. As of today, January 25, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-86	Crime Control and Public Safety	<p><u>Documentation Not Maintained to Identify Subrecipient Responsibilities</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 25, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-87	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"> 1. As of today, January 25, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-88	Crime Control and Public Safety	<p><u>Homeland Security Financial Report is Incomplete</u></p> <p>The audit finding does not warrant further action because:</p> <ol style="list-style-type: none"> 1. As of today, January 25, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse;

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<ol style="list-style-type: none"> 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
06-SA-89	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"> 1. As of today, January 25, 2010, two years have passed since the audit report in which the finding occurred was submitted on March 28, 2007 to the Federal clearinghouse; 2. The U.S. Department of Homeland Security is not currently following up with the Department on the audit finding; and 3. A management decision has not been issued.
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 Department of Health and Human Services believes we have existing safeguards in place that are outlined in the following. State monitors conduct Management Evaluation (ME) reviews on a periodic basis. Cases are read and checked for errors and improper actions during these ME reviews. On an annual basis, State Quality Control (QC) is required to review a minimum of 1,020 active county records and a minimum of 680 negative (inactive) county records. North Carolina samples extra cases because the intervals are based on projections and we have to allot for the cases that have to be dropped for incompleteness. QC also reviews the sampled cases for application processing timeliness. QC reports to USDA FNS if applications are processed in a timely manner. State program representatives visit counties on a monthly basis and pull case records for many different purposes throughout the year. The results of these reviews are shared with both county and state managers for corrective action purposes. Each county has some type of second party review process where records are pulled internally and checked by a supervisor or lead worker. The number of</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>records checked varies by county. Workers can use the "Form on Hold" indicator in the Food Stamps Information System (FSIS) to put the action/form on hold until the supervisor or lead worker releases the form for processing. This process is normally used for new workers or at supervisor's discretion. There are reports (i.e., Workload Report By Worker, Pending Applications and Emergency Cases, and the Notices of Actions Taken Report) generated for use by county managers that indicate the case actions completed each month. The caseworker who keyed the action is associated on the report with the applicable case action. The State is currently seeking a new case management automation solution that will replace the FSIS. 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 the vendor must provide a method to automatically suspend 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-4	Health and Human Services	<p><u>Lack of Program Change Controls for the Food Stamp Information System (FSIS)</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
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. New audit requirements became effective June 1, 2009. Per these requirements, county security officers are required to complete security reviews twice each year for each employee with access to the State Information Systems. This will ensure access is still valid, required authorizations are on file, and appropriate action is taken to correct any discrepancies found. Additionally, county security officers must complete and sign the Documentation of County Security Review form found in Appendix 13.</p> <p>Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
07-SA-6	Health and Human Services	<p><u>Food Stamp Participants Using Invalid Social Security Numbers</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
07-SA-9	Health and Human Services	<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 Agriculture.</p>
07-SA-10	Health and Human Services	<p><u>Monitoring of a Service Organization 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-11	Health and Human Services	<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 Agriculture.</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>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-13	Health and Human Services	<u>Monitoring Procedures Should be Improved for Management Evaluation Reviews</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
07-SA-14	Agriculture and Consumer Services	<u>Inadequate Tracking and Review of Subrecipient Audit Reports</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
07-SA-15	Agriculture and Consumer Services	<u>Inadequate Tracking and Review of Subrecipient Audit Reports</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.
07-SA-16	Crime Control and Public Safety	<u>Deficiencies in Documentation Supporting Salaries Charged to Grant</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Defense.
07-SA-17	Crime Control and Public Safety	<u>Incompatible Duties Not Segregated for Journal Entry Process</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Defense.
07-SA-18	Crime Control and Public Safety	<u>Deficiencies in Cash Management Procedures</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Defense.
07-SA-19	Crime Control and Public Safety	<u>Failure to Complete the Federal Cash Transaction Report</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Defense.
07-SA-20	Employment Security Commission	<u>Controls Over Equipment Management Need Improvement</u> Full corrective action has been taken.
07-SA-21	Employment Security Commission	<u>Benefit Overpayment Not Recouped</u> Full corrective action has been taken.
07-SA-22	Transportation	<u>Federal Billings Exceeded Actual Costs</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-23	Transportation	<u>Deficiencies Noted in Subrecipient Monitoring</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
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> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
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.
07-SA-28	Transportation	<u>Deficiencies Noted in Subrecipient Monitoring</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
07-SA-29	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-30	Transportation	<u>Internal Control Over Procurements Needs Improvement</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
07-SA-31	Transportation	<u>Deficiencies Noted in Subrecipient Monitoring</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
07-SA-32	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.

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-33	Transportation	<u>Deficiencies Noted in Subrecipient Monitoring</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
07-SA-34	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-35	Transportation	<u>Federal Billings Exceeded Actual Costs</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
07-SA-36	Transportation	<u>Deficiencies Noted in Subrecipient Monitoring</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
07-SA-37	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-38	Transportation	<u>Deficiencies Noted in Subrecipient Monitoring</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
07-SA-39	Environment and Natural Resources	<u>Noncompliance With Federal Suspension and Debarment Requirements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Environmental Protection Agency.
07-SA-40	Environment and Natural Resources	<u>Noncompliance With Federal Suspension and Debarment Requirements</u> Full corrective action has been taken, however awaiting management decision from the U.S. Environmental Protection Agency.
07-SA-43	Fayetteville State University	<u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u> Full corrective action has been taken.
07-SA-45	Winston-Salem State University	<u>Inappropriate Student Financial Aid Awarded to Employees</u> Full corrective action has been taken.

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-46	Winston-Salem State University	<p><u>Student Financial Aid Over-Awarded</u></p> <p>Partial corrective action has been taken. We have implemented a monthly over award report review to eliminate this scenario. We have eliminated access to the Banner form that allowed staff to override packaging requirements. We have also eliminated access to the student budget form, which allowed staff to inappropriately increase student budgets. Student budgets can only be increased by the Director and there must be valid documentation.</p>
07-SA-48	Public Instruction	<p><u>Inadequate Maintenance of Effort</u></p> <p>Full corrective action has been taken.</p>
07-SA-56	Fayetteville State University	<p><u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u></p> <p>Full corrective action has been taken.</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>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-58	Winston-Salem State University	<u>Inappropriate Student Financial Aid Awarded to Employees</u> Full corrective action has been taken.
07-SA-60	Winston-Salem State University	<u>Student Financial Aid Funds Not Returned to Providers as Required</u> Partial corrective action has been taken. Unofficial Withdrawal Return of Title IV Process: Beginning Spring 2010, faculty members will be required to submit a "last date attended" for each student who has earned the grade of I, W, and F. This will allow the Office of Financial Aid to immediately identify the funds that must be returned to the lender/federal government because of non-attendance and complete this process within the 45 day required timeframe. Official Withdrawal Return of Title IV Process: The Registrar's Office provides Student Accounts approved official withdrawals immediately after the approval is granted. The Director of Student Accounts will ensure a timely return of funds to the lender/federal government because of non-attendance and complete this process within the 45 day required timeframe.
07-SA-70	Fayetteville State University	<u>Students Who Received Student Financial Aid Not Monitored for Satisfactory Academic Progress</u> Full corrective action has been taken.
07-SA-71	Fayetteville State University	<u>Untimely Return of Federal Funds</u> Partial corrective action has been taken. See finding 07-SA-57 for a description.
07-SA-75	Winston-Salem State University	<u>Inappropriate Student Financial Aid Awarded to Employees</u> Full corrective action has been taken.
07-SA-77	Winston-Salem State University	<u>Student Financial Aid Funds Not Returned to Providers as Required</u> Partial corrective action has been taken. See finding 07-SA-60 for a description.
07-SA-78	Health and Human Services	<u>Basic Support Claims Were Not Properly Paid</u> Full corrective action has been taken.
07-SA-79	Health and Human Services	<u>Deficiencies in the Determination and Documentation of Client Eligibility</u> Full corrective action has been taken.
07-SA-80	Health and Human Services	<u>Control Weaknesses Over Fixed Asset Inventory</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-81	Health and Human Services	<p><u>Incorrect Reporting of Program Income</u></p> <p>Full corrective action has been taken.</p>
07-SA-82	Public Instruction	<p><u>Inadequate Maintenance of Effort</u></p> <p>Full corrective action has been taken.</p>
07-SA-90	Fayetteville State University	<p><u>Untimely Return of Federal Funds</u></p> <p>Partial corrective action has been taken. See finding 07-SA-57 for a description.</p>
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. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.
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. State program representatives visit counties on a monthly basis and pull case records for many different purposes throughout the year. The results of these reviews are shared with both county and state managers for corrective action purposes. Each county has some type of second party review process where records are pulled internally and checked by a supervisor or lead worker. The number of records checked varies by county. There are reports (i.e., Caseworker Supervisor Activity Report, the weekly and monthly Report Cards, and the Application Included Report) that are generated for use by county managers that indicate the case actions completed each month. The caseworker that keyed the action is associated on the report with the applicable case action. Medicaid Program Representatives have also recommended that county management pull application logs on a regular basis to check for discrepancies by comparing the logs to the EIS reports of applications taken.</p>
07-SA-96	Health and Human Services	<p><u>Identified Local County Eligibility Issues With the TANF 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-97	Health and Human Services	<p><u>Lack of Program Change Controls for the Eligibility Information System (EIS)</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-98	Health and Human Services	<p><u>Improper Access to the Eligibility Computer Systems</u></p> <p>Partial corrective action has been taken. Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The "Division/Office System Access Control" form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results of the review via email. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		For each of the individuals identified as not having authorization documentation on file, such documentation has since been obtained from the appropriate ISO or the individual's access has been revoked.
07-SA-99	Health and Human Services	<u>Documentation Lacking in County TANF Case Files</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
07-SA-100	Health and Human Services	<u>Appropriate Action Not Taken in Child Support Cases</u> Full corrective action has been taken.
07-SA-101	Health and Human Services	<u>Improper Authorization for Access to the Automated Collection Tracking System (ACTS)</u> Full corrective action has been taken.
07-SA-102	Health and Human Services	<u>Identified Local County Eligibility Issues With the Foster Care IV-E Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
07-SA-103	Health and Human Services	<u>Documentation Errors in County Foster Care IV-E Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
07-SA-104	Health and Human Services	<u>Identified Local County Eligibility Issues With the Adoption Assistance Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
07-SA-105	Health and Human Services	<u>Monitoring Procedures Not Performed for the Adoption Assistance Program</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
07-SA-106	Health and Human Services	<u>Deficiencies in the Social Services Block Grant Monitoring Procedures</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.
07-SA-107	Health and Human Services	<u>Deficiencies in Calculation of Key Eligibility Information</u> Partial corrective action has been taken. The North Carolina Families Accessing Services through Technology (NC FAST) automation is

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>scheduled for 2012. The new system should resolve our issues with manually calculating eligibility information and relying on spreadsheets used in Excel. Until the new system is implemented and tested, we will continue to monitor and review all calculations and information generated manually for eligibility purposes.</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 based security feature which 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> <p>Medicaid Program Representatives continue to complete sample checks of county application logs against case records. Initial reports from the Medicaid Program Representatives were made available October 31, 2009. Barring any further travel restrictions, Program Representatives will complete these sample checks twice per year.</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>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</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. This particular finding was for a County Division of Social Services. County management agreed with the findings and noted they will 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 will revise procedures to address recoupment of overpayments in the Health Choice Program from counties as part of the program transition from administration through the State Employee's Health Plan to administration by the Division and its fiscal agent. Management is aware of the issue which will be addressed as part of ongoing county improvement. These procedures will require legislation and amendments to the Administrative Code.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-111	State Health Plan for Teachers and State Employees	<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>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</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. Of the 39 identified claim errors, 29 recoupments have been collected (either paid by providers or recouped by EDS), 3 recoupments were appealed and modified to \$0.00 by the hearings office and 7 claims that did not involve recoupment were unchanged.</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"> • The salary payments for the Area Program Director and the Special Assistant. • The Area Program Director's automobile depreciation allowance and mileage reimbursements. • The Albemarle Mental Health Center contracted payments to a lobbyist. <p>After our review of the Albemarle Mental Health Center is completed, we will take the appropriate action necessary to resolve any Federal/State funding associated with the questioned costs or the need for additional guidelines found during the course of our review. We anticipate the completion of this review by June 30, 2010.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
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 North Carolina Families Accessing Services through Technology (NC FAST) automation is scheduled for 2012. The new system should resolve our issues with manually calculating eligibility information and relying on spreadsheets used in Excel. Until the new system is implemented and tested, we will continue to monitor and review all calculations and information generated manually for eligibility purposes.</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 based security feature 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> <p>Medicaid Program Representatives continue to complete sample checks of county application logs against case records. Initial reports from the Medicaid Program Representatives were made available October 31, 2009. Barring any further travel restrictions, Program Representatives will complete these sample checks twice per year.</p>
07-SA-117	Health and Human Services	<p><u>Identified Local County Eligibility Issues With the Medicaid Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
07-SA-118	Health and Human Services	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
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 temporary employees. The Division has also requested official guidance from the</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>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. 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 2009/2010.</p> <p>Additionally 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. Unfortunately, as of yet, the Department of Administration has not initiated any meetings for there to be consistent change in this area throughout the state.</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. The Department of Health and Human Services 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 was 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>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
07-SA-121	Health and Human Services	<u>Deficiencies Noted in the Processing of Community Mental Health Block Grant Expenditures</u> Full corrective action has been taken.
07-SA-122	Health and Human Services	<u>Deficiencies in User Access to Integrated Payment and Reimbursement System (IPRS)</u> Full corrective action has been taken.
07-SA-123	Health and Human Services	<u>Monitoring Procedures Need to Be Improved for Local Management Entities</u> Full corrective action has been taken.
07-SA-124	Health and Human Services	<u>Monitoring Procedures Failed to Document Compliance With Independent Peer Review Requirement</u> Full corrective action has been taken.
07-SA-125	Crime Control and Public Safety	<u>Amounts in the Schedule of Expenditures of Federal Awards Were Misclassified</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.
07-SA-126	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.
07-SA-127	Crime Control and Public Safety	<u>Homeland Security Grant Administration Costs Exceeded Allowable Amounts</u> Full corrective action has not been taken, however the U.S. Department of Homeland Security has issued a final management decision and action taken was consistent with the final management decision.
07-SA-128	Crime Control and Public Safety	<u>Homeland Security Funds Were Not Obligated Within 60 Days</u> Partial corrective action has been taken. We have implemented procedures 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.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
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>
08-SA-1	Health and Human Services	<p><u>Inadequate Control Over User Access to the Food Stamps Financial and Benefits Systems</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-2	Health and Human Services	<p><u>Inadequate Control Over User Access to the Aid to County Reimbursement System</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-3	Health and Human Services	<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 Agriculture.</p>
08-SA-4	Health and Human Services	<p><u>Documentation Lacking in County WIC Case Files</u></p> <p>Partial corrective action has been taken. The Nutrition Services Branch Head will contact each local agency involved to discuss the findings to determine appropriate follow-up action, including recoupment of identified unallowable costs. In addition, a memo will be sent to Local Agency WIC Directors and Local Health Directors reiterating program requirements regarding eligibility determination and maintenance of participant files. Corrective action will be completed by March 31, 2010.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-5	Health and Human Services	<p><u>Deficiencies in Federal Financial Reporting</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
08-SA-6	Health and Human Services	<p><u>Monitoring of a Service Organization Needs Improvement</u></p> <p>Partial corrective action has been taken. The Department is currently in the process of an agency-wide review of the monitoring function for all applicable divisions and programs. This review will include the existing policy and procedures, division and program specific monitoring plans, tools, reporting form, tracking mechanisms and applicable state and federal guidelines. All monitoring plans are subject to review, evaluation, identification of weaknesses and recommendations for improvement. A needs assessment for training of division monitoring staff will occur and training will be developed and provided. The Department aims to generate a more standardized format for monitoring activities, tools and reporting methods throughout the agency. Such steps should ensure adequate documentation to evidence monitoring efforts is maintained by all divisions. The anticipated completion date for the Department-wide review is June 30, 2010.</p>
08-SA-7	Health and Human Services	<p><u>Deficiencies in the Monitoring Procedures for Predominately WIC Vendors</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
08-SA-8	Health and Human Services	<p><u>Corrective Action Plans Not Obtained for Subrecipients</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Agriculture.</p>
08-SA-9	Health and Human Services	<p><u>Improper Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-10	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>Partial corrective action has been taken. Discussion on the possibility of a waiver/exception due to the conflict between the timing of the drawing of federal funds and the disbursements to local entity has been ongoing with the Office of State Controller since May 2009. Target date for completion is June 30, 2010.</p>
08-SA-11	Health and Human Services	<p><u>Inadequate Control Over User Access to the Eligibility Computer System</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-12	Environment and Natural Resources	<p><u>Insufficient Documentation For Cooperative Forestry Assistance Program Payments</u></p> <p>Partial corrective action has been taken. Pre-approved expenditure forms were all destroyed and are no longer in existence. Contracts are not going into place with the plan consultants. Division of Forest Resources (DFR) has completed all the agreements with the plan consultants from the prior year. DFR is working with the appropriate State agencies in setting up a Cost Share program that will reimburse the land owners for work done by the plan writers and paid by the landowners. The plan writers come from a preapproved list given to the landowners by DFR.</p>
08-SA-13	Environment and Natural Resources	<p><u>Inadequate Supervisory Review of Federal Reports</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U. S. Department of Agriculture.</p>
08-SA-14	Administration	<p><u>Lost Interest Earnings on Program Reserve Funds</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Housing and Urban Development.</p>
08-SA-15	Administration	<p><u>Inadequate Review Procedures and Internal Control Monitoring</u></p> <p>Partial corrective action has been taken. Various internal control policies and procedures have been implemented to correct many aspects of the finding, however, due to staffing limitations, the Commission of Indian Affairs has not been able to fully implement the monthly monitoring of the PIC submissions by the Director of the Section 8 program. The Commission plans to involve the Executive Director, if the Director is not available, to take an active role in monitoring the PIC submission on a monthly basis.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		The Commission plans to implement this process immediately.
		Regarding the Quarterly Financial Report, updated internal control policies will be included in the agency's EAGLE documentation by July 31, 2010, the next scheduled revision date.
08-SA-16	Administration	<u>Inappropriate Access to the Voucher Management System</u> Partial corrective action has been taken. Corrective action has been taken to correct system access. However, updated internal control policies will not be included in the agency's EAGLE documentation until July 31, 2010, the next scheduled revision date.
08-SA-17	Administration	<u>Lack of Documentation to Support Annual Review of Utility Allowance Schedule</u> Full corrective action has been taken, however awaiting management decision from the U.S Department of Housing and Urban Development.
08-SA-18	Employment Security Commission	<u>Equipment Records Not in Compliance With Federal Requirements</u> Full corrective action has been taken.
08-SA-19	Employment Security Commission	<u>Federal Debarment Status Verification Not Performed</u> Full corrective action has been taken.
08-SA-20	Employment Security Commission	<u>Employment Services Program Reports Not Agreed to Underlying Data</u> Full corrective action has been taken.
08-SA-21	Employment Security Commission	<u>Unemployment Insurance Program Reports Not Agreed to Underlying Data</u> Partial corrective action has been taken. ETA 2208A Quarterly UI Contingency Report: Corrective Action Taken. ETA 227 Overpayment Detection and Recovery Activities Report and ETA 581 Contributions Operations: 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 and December 31, 2010 respectively.
08-SA-22	Employment Security Commission	<u>Inadequate Controls Over Federal Reports in the Trade Adjustment Assistance Program</u> Full corrective action has been taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-23	Employment Security Commission	<u>Federal Debarment Status Verification Not Performed</u> Full corrective action has been taken.
08-SA-24	Employment Security Commission	<u>Employment Services Program Reports Not Agreed to Underlying Data</u> Full corrective action has been taken.
08-SA-25	Employment Security Commission	<u>Federal Debarment Status Verification Not Performed</u> Full corrective action has been taken.
08-SA-26	Employment Security Commission	<u>Employment Services Program Reports Not Agreed to Underlying Data</u> Full corrective action has been taken.
08-SA-27	Transportation	<u>Subrecipient Monitoring Visits Were Not Documented</u> Full corrective action has been taken, however awaiting management decision from the U.S. Department of Transportation.
08-SA-28	Transportation	<u>Testing Standards Were Not Met</u> No corrective action has been taken. The Materials and Test Unit is implementing formal audits by the Section Materials Specialist in each Division. These audits are conducted three times a year at each Resident Engineer's office. The Materials and Test Unit is also communicating the need to comply with the Minimum Sampling Guide to the Divisions.
08-SA-29	Crime Control and Public Safety	<u>Inadequate Access and Program Change Controls for the Public Assistance Management System</u> Full corrective action has been taken, however awaiting management decision from the Federal Emergency Management Agency.
08-SA-30	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Corrective action taken is significantly different from corrective action previously reported in the Federal agency's management decision. The office of Student Accounts did not reconcile all cash summary and detail reports received from the Office of Financial Aid to the financial records of the University. Student Accounts reconciled financial aid disbursements with the amounts calculated by the Office of Financial Aid, and the Office of Financial Aid reconciled with the federal system which included draw downs per COD. No reconciliation was done though with Contracts and Grants who actually draws down the federal funds for the University and posts the revenue to the general ledger.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-31	Fayetteville State University	<p><u>Untimely Return of Federal Funds</u></p> <p>Partial corrective action has been taken. Prior to mid-Spring 2008, the Office of Financial Aid did not receive timely notification that a student had withdrawn from the University due to the implementation of a new on-line withdrawal process using the Banner Self-Service module. It was determined that the new process did not meet the needs of the Office of Financial Aid because it did not allow for the timely notification of a student's withdrawal and resulted in the untimely return of federal funds.</p> <p>The University discontinued the on-line withdrawal process and reinstated the manual process. The manual process ensures that the Office of the Registrar notifies the Office of Financial Aid on a weekly basis those students who have withdrawn from the university allowing the staff to take the actions needed to ensure that the University returns unearned federal funds within the required timeframe.</p> <p>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." This process will ensure the Office of Financial Aid receives timely withdrawal notifications and return unearned funds in a timely manner.</p>
08-SA-32	University of North Carolina-Pembroke	<p><u>Inadequate Reconciliations of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken.</p>
08-SA-33	University of North Carolina-Pembroke	<p><u>Inappropriate System Access Rights To Financial Aid Data</u></p> <p>Partial corrective action has been taken. The University has taken steps to limit the access rights to Banner for employees. We have discovered an additional nine Banner forms for which employee access should be limited. Steps have been taken with the University's Division of Information and Technology to limit access to these forms.</p>
08-SA-34	Winston-Salem State University	<p><u>Weakness in the Student Financial Aid Application Verification Process</u></p> <p>Partial corrective action has been taken. Institution is providing Financial Aid Staff with state and federal training opportunities and new Director of Financial Aid is working on a Policy and Procedure manual for financial aid staff to be used as an additional training tool. Also at the being of each new award year the Director will setup new year training for staff to ensure they are aware of any regulatory changes and office procedure changes.</p>
08-SA-35	Winston-Salem State University	<p><u>Student Financial Aid Funds Not Returned to Providers as Required</u></p> <p>Partial corrective action has been taken. See finding 07-SA-60 for a description.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-36	Public Instruction	<p><u>Failure to Monitor for the Participation of Private School Children Requirement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
08-SA-37	Public Instruction	<p><u>Inadequate Subrecipient Monitoring</u></p> <p>Full corrective action has been taken.</p>
08-SA-38	Caldwell Community College & Technical Institute	<p><u>Error in Schedule of Expenditures of Federal Awards</u></p> <p>Full corrective action has been taken.</p>
08-SA-39	Elizabeth City State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Corrective action taken is significantly different from corrective action previously reported in the Federal agency's management decision. See finding 08-SA-30 for description.</p>
08-SA-40	Elizabeth City State University	<p><u>Federal Loan Funds Not Disbursed Timely</u></p> <p>Full corrective action has not been taken, however the Department of Education has issued a final management decision and action taken was consistent with the final management decision.</p>
08-SA-41	Fayetteville State University	<p><u>Untimely Return of Federal Funds</u></p> <p>Partial corrective action has been taken. See finding 08-SA-31 for a description.</p>
08-SA-42	Fayetteville State University	<p><u>Untimely Notice to Lender of Changes in Students' Status</u></p> <p>Partial corrective action has been taken.</p> <p>Prior to mid-Spring 2008, the Office of Financial Aid did not receive timely notification that a student had withdrawn from the University due to the implementation of a new on-line withdrawal process using the Banner Self-Service module. It was determined that the new process did not meet the needs of the Office of Financial Aid because it did not allow for the timely notification of a student's withdrawal and resulted in the untimely return of federal funds. The University discontinued the on-line withdrawal process and reinstated the manual process. The manual process ensures that the Office of the Registrar notifies the Office of Financial Aid on a weekly basis those students who have withdrawn from the university allowing the staff to take the actions needed to ensure that the University returns unearned federal funds within the required timeframe. The Office of the Registrar will also revise the University Withdrawal Form to inform students and offices:</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>“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>The University does not require students to supply social security numbers upon application (it is optional). The Banner batch report that we supply to the National Student Clearinghouse does not generate a student record without a social security number; therefore, we did not submit students without social security numbers to the Clearinghouse. The Office of the Registrar will request 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 will ensure that the University submits all student data to the National Student Clearinghouse.</p> <p>Due to staffing changes and training needs, the late submissions were an oversight, although the University did report all four students cited in the audit finding to the Clearinghouse and all four students did reenroll the next semester. The Office of the Registrar will report on a monthly basis student status changes to the National Student Clearinghouse to ensure timely updating.</p>
08-SA-43	University of North Carolina-Pembroke	<p><u>Inadequate Reconciliations of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken.</p>
08-SA-44	University of North Carolina-Pembroke	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>Partial corrective action has been taken. The University has taken steps to limit the access rights to Banner for employees. We have discovered an additional nine Banner forms for which employee access should be limited. Steps have been taken with the University’s Division of Information and Technology to limit access to these forms.</p>
08-SA-45	University of North Carolina-Pembroke	<p><u>Incorrect Federal Aid Awards</u></p> <p>Partial corrective action has been taken. The University has implemented a procedure to pull a random sample of students selected for verification. The review of this random sample should help ensure that verification was done correctly and should help identify any potential issues in the verification process.</p>
08-SA-46	University of North Carolina-Pembroke	<p><u>Untimely Notice to Lender of Changes in Students’ Status</u></p> <p>Full corrective action has been taken.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-47	University of North Carolina-Pembroke	<p><u>Errors in the Return of Federal Funds</u></p> <p>Partial corrective action has been taken. The Financial Aid Office has improved controls on Return to Title IV processes. Periodic reviews of R2T4 calculations should be performed throughout the award year to ensure that withdrawal dates and institutional charges used in the calculation are correct.</p>
08-SA-48	Winston-Salem State University	<p><u>Student Financial Aid Over-Awards and Errors</u></p> <p>Partial corrective action has been taken. We have implemented a monthly over award report review to eliminate this scenario. We have eliminated access to the Banner form that allowed staff to override packaging requirements. We have also eliminated access to the student budget form, which allowed staff to inappropriately increase a student budgets. Student budgets can only be increased by the Director and there must be valid documentation.</p>
08-SA-49	Winston-Salem State University	<p><u>Weakness in the Student Financial Aid Application Verification Process</u></p> <p>Partial corrective action has been taken. Institution is providing Financial Aid Staff with state and federal training opportunities and new Director of Financial Aid is working on a Policy and Procedure manual for financial aid staff to be used as an additional training tool. Also at the being of each new award year the Director will setup new year training for staff to ensure they are aware of any regulatory changes and office procedure changes.</p>
08-SA-50	Winston-Salem State University	<p><u>Student Financial Aid Funds Not Returned to Providers as Required</u></p> <p>Partial corrective action has been taken. See finding 07-SA-60 for a description.</p>
08-SA-51	Elizabeth City State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Corrective action taken is significantly different from corrective action previously reported in the Federal agency's management decision. See finding 08-SA-30 for description.</p>
08-SA-52	University of North Carolina-Pembroke	<p><u>Inadequate Reconciliations of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken.</p>
08-SA-53	University of North Carolina-Pembroke	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>Partial corrective action has been taken. The University has taken steps to limit the access rights to Banner for employees. We have discovered an additional nine Banner forms for which employee access should be limited. Steps have been taken with the University's Division of Information and Technology to limit access to these forms.</p>

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For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-54	Winston-Salem State University	<p><u>Weakness in the Student Financial Aid Application Verification Process</u></p> <p>Partial corrective action has been taken. Institution is providing Financial Aid Staff with state and federal training opportunities and new Director of Financial Aid is working on a Policy and Procedure manual for financial aid staff to be used as an additional training tool. Also at the being of each new award year the Director will setup new year training for staff to ensure they are aware of any regulatory changes and office procedure changes.</p>
08-SA-55	Elizabeth City State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Corrective action taken is significantly different from corrective action previously reported in the Federal agency's management decision. See finding 08-SA-30 for a description.</p>
08-SA-56	University of North Carolina-Pembroke	<p><u>Inadequate Reconciliations of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken.</p>
08-SA-57	University of North Carolina-Pembroke	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>Partial corrective action has been taken. The University has taken steps to limit the access rights to Banner for employees. We have discovered an additional nine Banner forms for which employee access should be limited. Steps have been taken with the University's Division of Information and Technology to limit access to these forms.</p>
08-SA-58	Winston-Salem State University	<p><u>Weakness in the Student Financial Aid Application Verification Process</u></p> <p>Partial corrective action has been taken. Institution is providing Financial Aid Staff with state and federal training opportunities and new Director of Financial Aid is working on a Policy and Procedure manual for financial aid staff to be used as an additional training tool. Also at the being of each new award year the Director will setup new year training for staff to ensure they are aware of any regulatory changes and office procedure changes.</p>
08-SA-59	Elizabeth City State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Corrective action taken is significantly different from corrective action previously reported in the Federal agency's management decision. See finding 08-SA-30 for a description.</p>
08-SA-60	Elizabeth City State University	<p><u>Ineligible Federal Aid Recipients</u></p> <p>Full corrective action has been taken.</p>
08-SA-61	Fayetteville State University	<p><u>Untimely Return of Federal Funds</u></p> <p>Partial corrective action has been taken. See finding 08-SA-31 for a description.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-62	Roanoke-Chowan Community College	<u>Untimely Return of Federal Funds</u> Full corrective action has been taken.
08-SA-63	University of North Carolina-Pembroke	<u>Inadequate Reconciliations of Student Financial Aid Awards</u> Full corrective action has been taken.
08-SA-64	University of North Carolina-Pembroke	<u>Inappropriate System Access Rights to Financial Aid Data</u> Partial corrective action has been taken. The University has taken steps to limit the access rights to Banner for employees. We have discovered an additional nine Banner forms for which employee access should be limited. Steps have been taken with the University's Division of Information and Technology to limit access to these forms.
08-SA-65	University of North Carolina-Pembroke	<u>Incorrect Federal Aid Awards</u> Partial corrective action has been taken. The University has implemented a procedure to pull a random sample of students selected for verification. The review of this random sample should help ensure that verification was done correctly and should help identify any potential issues in the verification process.
08-SA-66	University of North Carolina-Pembroke	<u>Errors in the Return of Federal Funds</u> Partial corrective action has been taken. The Financial Aid Office has improved controls on Return to Title IV processes. Periodic reviews of R2T4 calculations should be performed throughout the award year to ensure that withdrawal dates and institutional charges used in the calculation are correct.
08-SA-67	Winston-Salem State University	<u>Weakness in the Student Financial Aid Application Verification Process</u> Partial corrective action has been taken. Institution is providing Financial Aid Staff with state and federal training opportunities and new Director of Financial Aid is working on a Policy and Procedure manual for financial aid staff to be used as an additional training tool. Also at the being of each new award year the Director will setup new year training for staff to ensure they are aware of any regulatory changes and office procedure changes.
08-SA-68	Winston-Salem State University	<u>Student Financial Aid Funds Not Returned to Providers as Required</u> Partial corrective action has been taken. See finding 07-SA-60 for a description.

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-69	Health and Human Services	<u>Rehabilitation Services – Vocational Rehabilitation Grants to States Program Claims Were Not Properly Paid</u> Full corrective action has been taken.
08-SA-70	Health and Human Services	<u>Deficiencies in the Documentation of Client Eligibility</u> Full corrective action has been taken.
08-SA-71	Health and Human Services	<u>Control Weaknesses Over Fixed Asset Inventory</u> Partial corrective action has been taken. The two (2) missing items on the fixed asset inventory that have not been located are: <ul style="list-style-type: none"> • Phillips monitor – This item was purchased for the Business Enterprises Program to be assigned to an operator when needed. It was stored in the warehouse and it appeared on the fixed assets listing in 2005. In 2006 the warehouse moved locations. It is the belief of the warehouse staff that this monitor, which was in a flat box, was inadvertently thrown out with other boxes. The monitor was bought in 2004 at a cost of \$609. We believe that the item will not be located and in light of its age and cost it is my recommendation that this item be removed from the list. • Coin changer – During the time that our primary warehouse manager was on military leave in Iraq some items were inadvertently sent out to operators without proper sign-out documentation. Over time we have located a large number of these items and gotten their assignments entered into the system. This is one item that we have not yet located though we continue to look at each vending location as staff has the occasion to be in the location. We will continue to look for this item. A FAS-1 form was completed by our Business Enterprises staff and forwarded to DHHS Controller's Office for each found asset. The form is needed by the Controller's Office so they can make the correction in the fixed asset system.
08-SA-72	Public Instruction	<u>Inadequate Subrecipient Monitoring</u> Full corrective action has been taken.
08-SA-73	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> Corrective action taken is significantly different from corrective action previously reported in the Federal agency's management decision. See finding 08-SA-30 for a description.

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For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-74	Elizabeth City State University	<u>Ineligible Federal Aid Recipients</u> Full corrective action has been taken.
08-SA-75	N.C. Agricultural and Technical State University	<u>Financial Aid Over-Awards</u> Full corrective action has been taken.
08-SA-76	N.C. Agricultural and Technical State University	<u>Schedule of Expenditures of Federal Awards Contained Misstatements</u> Full corrective action has been taken.
08-SA-77	Public Instruction	<u>Failure to Comply With Federal Suspension and Debarment Requirements</u> <p>Partial corrective action has been taken. DPI's English Language Acquisition Grant Program Area received assurances from subrecipients that the subrecipient would not do business with debarred vendors; however, the program area failed to get an assurance from the actual subrecipient that the subrecipient had not been debarred. The program area will send a separate statement to each of the current English Language Acquisition grant subrecipients asking for certification that the subrecipient has not been debarred. This action will be completed by December 31, 2009. In addition, the grant application will be revised so this debarment certification statement will be part of future applicant's submission packets. This task will be completed before the applications go out in April 2010.</p>
08-SA-78	Public Instruction	<u>Failure to Monitor for Federal Level of Effort Requirement</u> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
08-SA-79	Public Instruction	<u>Failure to Comply With Federal Suspension and Debarment Requirements</u> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
08-SA-80	Public Instruction	<u>Failure to Monitor for the Participation of Private School Children Requirement</u> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Education.</p>
08-SA-81	Elizabeth City State University	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> <p>Corrective action taken is significant different from corrective action previously reported in the Federal agency's management decision. See finding 08-SA-30 for a description.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-82	N.C. Agricultural and Technical State University	<p><u>Schedule of Expenditures of Federal Awards Contained Misstatements</u></p> <p>Full corrective action has been taken.</p>
08-SA-83	University of North Carolina-Pembroke	<p><u>Inadequate Reconciliations of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken.</p>
08-SA-84	University of North Carolina-Pembroke	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>Partial corrective action has been taken. The University has taken steps to limit the access rights to Banner for employees. We have discovered an additional nine Banner forms for which employee access should be limited. Steps have been taken with the University's Division of Information and Technology to limit access to these forms.</p>
08-SA-85	Elizabeth City State University	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>Corrective action taken is significant different from corrective action previously reported in the Federal agency's management decision. See finding 08-SA-30 for a description.</p>
08-SA-86	N.C. Agricultural and Technical State University	<p><u>Schedule of Expenditures of Federal Awards Contained Misstatements</u></p> <p>Full corrective action has been taken.</p>
08-SA-87	University of North Carolina-Pembroke	<p><u>Inadequate Reconciliations of Student Financial Aid Awards</u></p> <p>Full corrective action has been taken.</p>
08-SA-88	University of North Carolina-Pembroke	<p><u>Inappropriate System Access Rights to Financial Aid Data</u></p> <p>Partial corrective action has been taken. The University has taken steps to limit the access rights to Banner for employees. We have discovered an additional nine Banner forms for which employee access should be limited. Steps have been taken with the University's Division of Information and Technology to limit access to these forms.</p>
08-SA-89	Health and Human Services	<p><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-90	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>Full corrective action has been taken.</p>
08-SA-91	Health and Human Services	<p><u>Deficiencies in County Eligibility Determination Process - Temporary Assistance for Needy Families Program</u></p> <p>Partial corrective action has been taken. Work First Representatives for the respective counties are reviewing the 20 cases identified as deficient to ensure corrective action has occurred. Additional monitoring efforts will include assessment of all counties' internal controls to ensure second-party reviews occur; random sampling of case records during on-site consultation for completeness and provide training as needed to county personnel to prevent similar future errors. These steps should ensure case records contain adequate documentation to determine eligibility and meet all Work First policy requirements.</p>
08-SA-92	Health and Human Services	<p><u>County Case File Not Located for Temporary Assistance for Needy Families 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>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-93	Health and Human Services	<p><u>Inadequate Control Over User Access to Eligibility Computer Systems</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-94	Health and Human Services	<p><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-95	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>Full corrective action has been taken.</p>
08-SA-96	Health and Human Services	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>Partial corrective action has been taken. Numerous corrective actions have been developed and implemented to improve compliance in the area of Establishment. Programs have been developed for the Client Services Data Warehouse to identify and report cases that have not met the compliance timeframes. These "Self-Assessment" reports are generated monthly and shared with Regional Representatives and local office supervisors in order to improve performance. Additionally, Corrective Action Plans (CAP) are developed to identify activities and processes to improve Establishment scores. These CAPs are monitored quarterly by the Regional Representatives and monitoring reports are submitted to Child Support Enforcement (CSE) management. As a result of CSE's activities to improve performance, the statewide compliance score has raised considerably; however, the 75% compliance rate has not been reached.</p>

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		<p>Federal timeframes for Establishment are especially stringent and require that both paternity and support be established or that service for court action be attempted within 90 days of location. Self-Assessment scores demonstrate that local offices with large 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% unless caseload size can be reduced in those offices with large establishment caseloads.</p>
08-SA-97	Health and Human Services	<p><u>Inadequate Control Over User Access to the Automated Collection Tracking System (ACTS)</u></p> <p>Partial corrective action has been taken. New forms and agreements were received in July 2009 from Child Support Enforcement (CSE) supervisors. The Central Office Security Officer tracks the receipt of the forms and agreements in an Excel spreadsheet. Forms not received are tracked by the Security Officer and reminder messages are sent to the supervisors. If the forms are not received within 30 days of the due date, the users are subject to immediate revocation of their user access.</p> <p>New Automated Collection Tracking System (ACTS) worker profile forms and confidentiality agreements are secured in July of each year for all CSE workers and Division of Information Resources Management staff assigned to the ACTS application. The Central Office Security Officer sends an email message to ACTS supervisors approximately two weeks prior to the due date.</p> <p>Each quarter, a certification of all staff with access to ACTS is required. Supervisors in the Central Office and all county agencies run a report from the Client Services Data Warehouse that lists all current employees with access to ACTS. The report is printed, reviewed for accuracy, signed by the supervisors and sent to the Central Office Security Officer. Supervisors are reminded (via email message) to run the report quarterly. The Central Office Security Officer tracks receipt of the reports and follows up with supervisors who have not returned their 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. This process has been very efficient with 100% compliance with the requirement.</p>
08-SA-98	Information Technology Services	<p><u>Unallowable Costs Transferred to the Computing Services Fund</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
08-SA-99	Health and Human Services	<p><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct</p>

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		<p>periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-100	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>Full corrective action has been taken.</p>
08-SA-101	Health and Human Services	<p><u>Inadequate Control Over User Access to the Foster Care Financial Systems</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-102	Health and Human Services	<p data-bbox="568 415 1468 533">IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p data-bbox="568 569 1468 869">DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p data-bbox="568 905 1468 1052">All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p data-bbox="568 1087 1468 1178">As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p> <p data-bbox="568 1213 1468 1272"><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p data-bbox="568 1308 1468 1730">Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p data-bbox="568 1766 1468 1913">DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and</p>

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		<p>their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-103	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures</u></p> <p>Full corrective action has been taken.</p>
08-SA-104	Health and Human Services	<p><u>Insufficient Monitoring Efforts for the Foster Care 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>
08-SA-105	Health and Human Services	<p><u>Inadequate Control Over User Access to the Adoption Assistance Financial System</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-106	Health and Human Services	<p data-bbox="568 415 1469 533">ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p data-bbox="568 562 1469 709">All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p data-bbox="568 739 1469 829">As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p> <p data-bbox="568 858 1469 919"><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p data-bbox="568 949 1469 1373">Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p data-bbox="568 1402 1469 1703">DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p data-bbox="568 1732 1469 1879">All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.
08-SA-107	Health and Human Services	<p><u>Deficiencies in County Eligibility Determination Process - Adoption Assistance Program</u></p> <p>Partial corrective action has been taken. Title IV-E training was provided from January to April 2009. The Child Welfare Funding manual, Chapter XIII, section 1600, Adoption Assistance Payments, was rewritten and published in November 2009. Additionally, the Adoption Assistance eligibility checklist DSS-5012 was revised. Training of county staff on these changes will be conducted in the first quarter of calendar year 2010. The federal legislation, Fostering Connections, was included in these updates.</p> <p>As a result of the audit findings, 5 counties have been reviewed. 19 children's case files have been reviewed and 15 were determined to be ineligible for the IV-E Adoption Assistance. The remaining 4 children were eligible based on the documentation provided to the county. The total amount adjusted by the Department of Health and Human Services Office of the Controller was \$428,990. These adjustments were completed by October 13, 2009.</p>
08-SA-108	Health and Human Services	<p><u>Improvements Needed With Adoption Assistance - Title IV-E Monitoring Efforts</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
08-SA-109	Health and Human Services	<p><u>Inadequate Control Over User Access to the County Administration Reimbursement System</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-110	Health and Human Services	<p><u>Deficiencies in the Social Services Block Grant Monitoring Procedures</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
08-SA-111	Health and Human Services	<p><u>Deficiencies in County Eligibility Determination Process - State Children's Insurance 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>
08-SA-112	Health and Human Services	<p><u>Inadequate Control Over User Access to the Eligibility Computer System</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing</p>

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Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<p>all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-113	State Health Plan for Teachers and State Employees	<p><u>Incorrect Health Insurance Claims Paid</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
08-SA-114	Health and Human Services	<p><u>Failure to Terminate User Access for the Medicaid Management Information System and Department Network</u></p> <p>Partial corrective action has been taken. The DMA IT & HIPAA section is currently working on developing a database using HTML front end forms and automated workflow processes that will have auditable, password validated authorization steps built in that will ensure that these notifications are accomplished and accesses are revoked in the specified time frame allotted for each system, application or network.</p> <p>In the case of DMA non workforce personnel who have been granted MMIS access, these notifications of departing employees come from that organization's access liaison. Currently this process is not formally documented. However, we do require that all non DMA employees sign a "Non-DMA Workforce Agreement" which is kept on file by the MMIS Access Administrator.</p> <p>The DMA Security Official is now developing a standardized Memorandum of Agreement that will formally document this process and the requirements associated with it. Along with a signed "Non-DMA Workforce Agreement" acceptance of the MOA by both organizations will be required before any MMIS accesses will be granted. The "Non-DMA Workforce Agreement" was implemented January 2008. The standardized Memorandum of Agreement is expected to be completed by June 30, 2010.</p>

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		<p>In a Memorandum dated October 30, 2009, the DHHS Office of the Secretary instructed the DHHS Privacy and Security Office (PSO) to create various audit log reports so that divisions and offices can audit themselves on a regular basis to ensure that system access for its employees is granted and terminated appropriately and in a timely manner. The Division of Medical Assistance (DMA) currently has in place a process to notify key people when an employee is leaving DMA. This triggers the revocation process, but occasionally when the forms are not submitted by supervisors, access revocations are missed. These logs from the DHHS PSO will help immediately identify those for which forms were not submitted. DMA will establish the necessary protocols using the current procedure, and the new audit logs to ensure compliance with this policy.</p>
08-SA-115	Health and Human Services	<p><u>Deficiencies in Medicaid Provider Billing and Payment System</u></p> <p>Partial corrective action has been taken. The Department continues to enhance its control procedures to ensure the accuracy of the claims payment process. Previous edits and/or audits that were working inappropriately have been corrected. The Division of Medical Assistance's (DMA) Program Integrity staff continues to conduct reviews, investigations, and recoupments as part of the Division's overall compliance efforts. Corrective action has been taken to address the 38 erroneous or insufficiently documented payments. The following has occurred:</p> <ul style="list-style-type: none"> • 25 A/R setups have been completed. • 2 recoupments were appealed and reduced to \$0.00. • 2 instances of third party recovery information not available at time of review were located. • 7 instances of retroactive rate changes. • 2 claims paid from the wrong Grouper and DRG have been corrected. <p>As of December 2, 2009, costs totaling \$22,375 have not been resolved or recouped. The federal share relative to this cost is \$14,341. Anticipated completion date for resolution is June 30, 2010.</p>
08-SA-116	Health and Human Services	<p><u>Deficiencies in Cash Management Procedures for the Medicaid Program</u></p> <p>Full corrective action has been taken.</p>
08-SA-117	Health and Human Services	<p><u>Deficiencies In County Eligibility Determination Process - Medicaid Program</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>

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08-SA-118	Health and Human Services	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Health and Human Services.</p>
08-SA-119	Health and Human Services	<p><u>Inadequate Control Over User Access to the Eligibility Computer System</u></p> <p>Partial corrective action has been taken. Policies and procedures have been implemented to ensure that the Department of Health and Human Services (DHHS) controls access to its system applications and conduct periodic, documented reviews of its users' access rights. An Information Resource Access Authorization Form (IRAAF) must be generated and maintained on file for every individual with access to State Information Systems. Per these requirements, security officers must complete security reviews twice a year to ensure required authorizations are on file and appropriate action is taken immediately to correct any discrepancies noted. For employees granted access after July 1, 2007, it is required that an IRAAF be on file with DHHS Customer Support for every employee with access to any State Information System by August 31, 2010. DHHS is evaluating the feasibility of applying this requirement to all users having access prior to July 1, 2007 to be grandfathered without the IRAAF.</p> <p>DHHS also implemented a new access control requirement for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. Per management directive, attention must be given to ensuring that access is granted and/or removed appropriately based on employees' current employment and work responsibilities. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>All DHHS division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis. The "Division/Office System Access Control" form will be used to report monthly to the DHHS Privacy and Security Office (PSO) with the results of the review via email.</p> <p>As of February 2010, appropriate documentation has been located or user access terminated if necessary for all users identified as having improper access during the audit.</p>
08-SA-120	Health and Human Services	<p><u>Deficiencies in the Medicaid Program Procurement Processes</u></p> <p>Partial corrective action has been taken. The Department agrees that it should improve its control procedures for the procurement of contractual services.</p>

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For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		<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. Unfortunately, as of yet, the Department of Administration has not initiated any meetings for there to be consistent change in this area throughout the state.</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> <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 maintained in the files. Due to the absence of a contract manager at DMA from December 2008 to June 2009, these procedures are not yet in place. With the position of Contract Manager now being filled, we anticipate having written procedures in place by June 30, 2010.</p>
08-SA-121	Health and Human Services	<p><u>Deficiencies In Controls Over the Provider Eligibility Enrollment Process</u></p> <p>Partial corrective action has been taken. The Department of Health and Human Services 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 was 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</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
		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.
08-SA-122	Health and Human Services	<p><u>Long-Term Care Facility Audits Not Completed Timely</u></p> <p>Partial corrective action has been taken. Of the 434 nursing facility audits, only two were not completed on time. The delay on ICF-MR audits was a conscious decision made 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 recoupment/repayment was complete; failing to wait until this recoupment/repayment was complete would have resulted in paying the inflationary increase to ICF-MRs twice - once through the recoupment/repayment and a second time through cost settlement.</p>
08-SA-123	Health and Human Services	<p><u>Deficiencies In the Eligibility Determination Process – HIV Care Formula Grants</u></p> <p>Partial corrective action has been taken. Management meetings to evaluate the need for development of more effective and appropriate administrative procedures and internal controls for all Purchase of Medical Care Services programs, including AIDS Drug Assistance will be scheduled by June 30, 2010.</p>
08-SA-124	Health and Human Services	<p><u>Noncompliance With Maintenance of Effort Requirement for the HIV Care Formula Grants 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>
08-SA-125	Health and Human Services	<p><u>Deficiencies in the Calculation of the Match Requirement for the HIV Care Formula Grants 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>
08-SA-126	Health and Human Services	<p><u>Noncompliance With Period of Availability Requirements for the HIV Care Formula Grants 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>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-127	Health and Human Services	<p><u>Deficiencies in the HIV Care Formula Grants Program Procurement Processes</u></p> <p>Partial corrective action has been taken. The Division developed internal controls effective October 30, 2009, which should ensure compliance with the 12-consecutive month limitation on temporary employment. In addition, the Division will strengthen its internal controls by developing a procurement process for the contracting of temporary agency services. The targeted date of completion for this process is June 2010.</p>
08-SA-128	Health and Human Services	<p><u>Noncompliance With Earmarking Requirements for the Block Grants for Prevention and Treatment of Substance Abuse Program</u></p> <p>Partial corrective action has been taken. 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's 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. We anticipate the completion of the corrective action plan by June 30, 2010.</p>
08-SA-129	Health and Human Services	<p><u>Monitoring Procedures Need to Be Improved for the Block Grants for Prevention and Treatment of Substance Abuse Program</u></p> <p>Partial corrective action has been taken. The Department 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. These corrective measures include having monitors reviewing evidence of LME support for the promotion, provider training, implementation and monitoring of evidenced based treatment services for adults and children. Examples of evidence of support would include, but not be limited to, documentation of training, documentation of monitoring, etc. We anticipate the completion of the corrective action plan by June 30, 2010.</p>
08-SA-130	Health and Human Services	<p><u>Monitoring Procedures Failed to Document Compliance With Independent Peer Review Requirement</u></p> <p>Full corrective action has been taken.</p>
08-SA-131	Crime Control and Public Safety	<p><u>Subrecipient Monitoring Procedures Not Sufficient</u></p> <p>Partial corrective action has been taken. Prior to the audit, the Department revised subrecipient monitoring procedures to address issues concerning suspension and debarment requirements pointed out in the prior year audit finding. We will continue to monitor and modify, as necessary, subrecipient monitoring routines to ensure compliance with all applicable federal regulations.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended June 30, 2009

Original Finding Number **	State Department	Current Status of Prior Audit Finding
08-SA-132	Crime Control and Public Safety	<p><u>Inadequate Access and Program Change Controls for the Public Assistance Management System</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
08-SA-133	Crime Control and Public Safety	<p><u>Inadequate Controls to Ensure Compliance With the Suspension and Debarment Requirement</u></p> <p>Full corrective action has been taken, however awaiting management decision from the U.S. Department of Homeland Security.</p>
08-SA-134	Crime Control and Public Safety	<p><u>Subrecipient Monitoring Procedures Not Sufficient</u></p> <p>Partial corrective action has been taken. Prior to the audit, the Department revised subrecipient monitoring procedures to address issues concerning suspension and debarment requirements pointed out in the prior year audit finding. We will continue to monitor and modify, as necessary, subrecipient monitoring routines to ensure compliance with all applicable federal regulations.</p>
08-SA-135	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. Since the fiscal year 2009 Grants Cycle, the Homeland Security Branch has implemented procedures that have resulted in improved compliance with this requirement. The current audit finding focuses on the 2008 award. We will continue to monitor and modify the Homeland Security Grant Program (HSGP) processes and procedures to ensure compliance by executing sub-awards within the federally mandated timeline.</p>

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

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**Corrective Action Plan
For the Year Ended June 30, 2009**

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-1	Health and Human Services Troy Scoggins (919) 334-1219	<p><u>Control Weaknesses Identified in the Calculation of WIC Rebates</u></p> <p>The current procedure is being updated to include the new internal controls and spreadsheet improvements. This billing process is currently part of the NC Crossroads Development Project. This project will fully automate the process when implemented in 2012, eliminating the need for the current procedures.</p> <p><i>Anticipated Completion Date:</i> June 30, 2010 – Current procedures.</p>
09-SA-2	Health and Human Services Pyreddy Reddy (919) 855-3090	<p><u>Inadequate Control Over User Access to the Aid to County Reimbursement System</u></p> <p>Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The "Division/Office System Access Control" form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results of the review via email. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p><i>Anticipated Completion Date:</i> April 2010.</p>
09-SA-3	Health and Human Services Alice Lenihan (919) 707-5740	<p><u>Documentation Lacking in County WIC Case Files</u></p> <p>The Nutrition Services Branch Head will contact each local agency involved to discuss the findings to determine appropriate follow-up action, including recoupment of identified unallowable costs. In addition, a memo will be sent to Local Agency WIC Directors and Local Health Directors reiterating program requirements regarding eligibility determination and maintenance of participant files.</p> <p><i>Anticipated Completion Date:</i> Completed March 5, 2010.</p>
09-SA-4	Health and Human Services Alice Lenihan (919) 707-5740	<p><u>Deficiencies in Internal Control Over WIC Period of Availability Requirements</u></p> <p>The Department will review the 8 (eight) transactions that were found to have been coded to the wrong federal fiscal year and determine where in the process the error was made.</p> <p><i>Anticipated Completion Date:</i> June 30, 2010.</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-5	Health and Human Services Alice Lenihan (919) 707-5740	<p><u>Deficiencies Identified With the Verification of the WIC Food Instrument Non-Reconciliation Rate</u></p> <p>The Nutrition Branch Business Officer (position established and filled September 2009) is responsible for signing the monthly WIC Food Instrument Reconciliation Report. Completion of this signature will be reported to the Branch Head by the 20th of each month.</p> <p><i>Anticipated Completion Date:</i> Completed October 1, 2009.</p>
09-SA-6	Health and Human Services Alice Lenihan (919) 707-5740	<p><u>Deficiencies Identified with the WIC Food Instrument Review Process</u></p> <p>A monthly protocol has been developed to determine a representative sample of food instruments to be reviewed monthly to detect any questionable food instruments or cash-value vouchers, suspected vendor overcharges, and other errors. Follow-up action will be taken with the Fiscal Agent within 120 days of detecting questionable food instruments or cash-value vouchers, suspected vendor overcharges, and other errors. A spreadsheet will be maintained of all such food instruments and follow-up status. The spread sheet and monthly review will be reported to the Nutrition Branch Operations Manager for confirmation the activity has been completed.</p> <p>The Nutrition Branch will modify the contract requirements to address the WIC Program in the Fiscal Agent's SAS 70 Audit.</p> <p><i>Anticipated Completion Date:</i> Completed March 1, 2010—SAS 70 - WIC Specific Language Audit July 1, 2010.</p>
09-SA-7	Health and Human Services Alice Lenihan (919) 707-5740	<p><u>Weaknesses in the Monitoring of the Calculation of the WIC Maximum Allowable Reimbursement Rates</u></p> <p>The calculations completed by the Fiscal Agent establish the Maximum Allowed Reimbursement rate (MAR) which will be reviewed by the Vendor Unit Supervisor. The Fiscal Agent will forward the file containing all calculations to the Nutrition Services Branch on the 1st of each month. The Vendor Unit Supervisor will review the calculations, select a sample of food instrument records to confirm the amounts and approve the MAR. The review and approval of the MAR will be completed by the 5th of the month. Any changes and updates will be transmitted to the Fiscal Agent. The completion of the MAR review will be reported to the Nutrition Branch Operations Manager for confirmation the activity has been completed by the 5th of the month.</p> <p><i>Anticipated Completion Date:</i> Completed March 5, 2010.</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-8	Health and Human Services Alice Lenihan (919) 707-5740	<p><u>Deficiencies Identified in the Monitoring of WIC High-Risk Vendors</u></p> <p>The status of all investigations will be reviewed monthly by the Vendor Compliance Officer to determine if sanctions were imposed, correct letters were mailed, and follow up completed. All case files will have final signoff by the WIC Vendor Manager. A monthly report of all compliance investigation activities will be reported to the Nutrition Services Branch Operations Manager and the Branch Head by the 5th of the month for the preceding month.</p> <p><i>Anticipated Completion Date:</i> Completed March 1, 2010.</p>
09-SA-9	Health and Human Services Alice Lenihan (919) 707-5740	<p><u>Inadequate Control over User Access to the North Carolina Claims and Reimbursement Entry System</u></p> <p>Periodic reviews will be conducted using the NC CARES system. If a user ID has not been active in the past 120 days, it will be revoked.</p> <p><i>Anticipated Completion Date:</i> March 1, 2010 terminate inactive users identified in audit. March 10, 2010 for updated approval on current users identified. April 1, 2010 automatic termination for user identification inactive for the past 90 days.</p>
09-SA-10	Health and Human Services Pyreddy Reddy (919) 855-3090	<p><u>Inadequate Control over County User Access to the County Administration Reimbursement System</u></p> <p>Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The "Division/Office System Access Control" form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results of the review via email. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>For each of the individuals identified as not having authorization documentation on file, such documentation has since been obtained from the appropriate ISO or the individual's access has been revoked.</p> <p><i>Anticipated Completion Date:</i> April 2010.</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-11	Health and Human Services Monica Hughes (919) 855-3720	<p><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>A letter dated October 16, 2009 was sent to all 100 North Carolina counties providing the required American Recovery and Reinvestment Act (ARRA) federal award information and notifying them of the Schedule of Federal Awards (SEFA) reporting requirements. We will implement procedures to notify subrecipients of the required information on ARRA funds in a timely manner for any future ARRA awards.</p> <p><i>Anticipated Completion Date:</i> Completed October 16, 2009.</p>
09-SA-12	Agriculture and Consumer Services Gary Gay (919) 575-4490	<p><u>Deficiencies in Internal Control Over Federal Reporting</u></p> <p>The division's administrative officer will prepare a hard copy of the report to be reviewed and approved by the Division Director prior to entering the information into the online federal system. The administrative officer will print off the online screens to compare with the approved hard copy report for accuracy prior to final submission.</p> <p><i>Anticipated Completion Date:</i> March 31, 2010 – 2nd Quarter Federal Filing.</p>
09-SA-13	Crime Control and Public Safety Gwendolyn Burrell (919) 733-4564	<p><u>Salaries Not Allocated Based on Time and Attendance Records</u></p> <p>The Department agrees that procedures did not ensure that time allocated to the grant program was equal to time actually worked. Effective June 2009, the Department implemented an automated system to more effectively track time spent on each grant. We will monitor the revised procedures and strengthen routines to provide increased assurance that salaries and benefits are properly tracked and allocated.</p> <p><i>Anticipated Completion Date:</i> June 1, 2009.</p>
09-SA-14	Crime Control and Public Safety Gwendolyn Burrell (919) 733-4564	<p><u>Deficiencies in Subrecipient Monitoring – Edward Byrne Memorial Justice Assistance Grant Program</u></p> <p>The Department agrees that the items noted in the audit finding have not been fully implemented. We will monitor and strengthen our procedures to ensure full compliance with subrecipient monitoring requirements.</p> <p><i>Anticipated Completion Date:</i> June 30, 2010.</p>
09-SA-15	Crime Control and Public Safety Bennie Aiken (919) 733-2193	<p><u>Lack of Review of Subrecipient Audit Reports</u></p> <p>The Department agrees that the reports noted in the finding have not been submitted for review. The Department has procedures for monitoring, collecting and reviewing subrecipient audit reports. Of the total 624 entities for which reports were required during the year in review, 608 audit reports (97.4%) were collected and reviewed. Prior to the audit, the Department</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>identified the noncompliant entities and documented follow up activity showing attempts to collect all missing reports; however, the exceptions noted in the finding had not been obtained. We will intensify our efforts and use additional resources to ensure collection and review of all required audit reports.</p> <p><i>Anticipated Completion Date:</i> February 28, 2010.</p>
09-SA-16	Employment Security Commission Robert Cottrell (919) 733-4806	<p><u>Inappropriate Information System Access</u></p> <p>The ESC Help Desk distributes a RACF access listing on a quarterly basis. Managers and supervisors are required to review this report and certify that the employees under their supervision require the stated clearances to perform their job duties. Unneeded clearances may be deleted by so indicating on the report. The manager via the Network User Request (NUR) process must request any additional clearances.</p> <p>The auditors recommended that a second report be created and provided to data owners on a periodic basis to allow review of which employees have access to each clearance level. When coupled with the current quarterly review, this report will provide an access cross check. ESC agrees with this recommendation and is in the process of designing the reports and associated response process (evaluation of the special extracts done for the auditors revealed these reports to be inappropriate for general distribution). Once complete, the new reports will be distributed to the data owners on an annual basis.</p> <p>The instances of inappropriate access identified by the auditors either have been corrected or currently are in the correction process. The ESC Help Desk will run additional checks prior to the issuance of new user IDs to preclude the erroneous assignment of multiple user IDs to the same employee. The Help Desk also will conduct periodic reviews to assure the process is working as designed.</p> <p><i>Anticipated Completion Date:</i> December 31, 2010.</p>
09-SA-17	Employment Security Commission Sherry Matthews (919) 733-5675	<p><u>Control Weaknesses Over Equipment Inventory</u></p> <p>The Commission will enhance and emphasize its procedures related to accounting for equipment to ensure that assets are safeguarded and proper documentation is maintained when transferring assets.</p> <p><i>Anticipated Completion Date:</i> April 15, 2010.</p>
09-SA-18	Employment Security Commission Gloria Avent-Kindred (919) 733-2443	<p><u>Errors Noted in the Schedule of Expenditures of Federal Awards</u></p> <p>All the errors have been corrected</p> <p><i>Anticipated Completion Date:</i> June 30, 2010.</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-19	Employment Security Commission Robert Cottrell (919) 733-4806	<u>Inappropriate Information System Access</u> See 09-SA-16 for Corrective Action Plan.
09-SA-20	Employment Security Commission Gloria Avent- Kindred (919) 733-2443	<u>Extended Benefits Payments Drawn from Improper Funding Source</u> The error was identified and corrected. <i>Anticipated Completion Date:</i> June 30, 2010.
09-SA-21	Employment Security Commission Robert Cottrell (919) 733-4806	<u>Changes to Unemployment Insurance Benefits Payment System Not Properly Implemented</u> The Commission currently employs procedures to ensure that changes to the unemployment insurance benefit program are evaluated, properly developed and tested prior to implementation. The Commission will work to further strengthen these procedures to minimize erroneous payments. The Commission will strengthen employee training in the use of the benefits payment system to prevent duplicate payments. Programming is under development to identify federal additional compensation overpayment and begin recovery of such overpayments. <i>Anticipated Completion Date:</i> December 31, 2011.
09-SA-22	Employment Security Commission Robert Cottrell (919) 733-4806	<u>Weaknesses in General Program Change Controls</u> The IS Director has met with the Deputy Chairman, to request the resources necessary to finalize and implement the draft Change Control Policies and Procedures document in accordance with the availability of funds and staff resources. The request has been approved. <i>Anticipated Completion Date:</i> December 31, 2011.
09-SA-23	Employment Security Commission Gloria Avent- Kindred (919) 733-2443	<u>Errors Noted in the Schedule of Expenditures of Federal Awards</u> See 09-SA-18 for Corrective Action Plan.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-24	Employment Security Commission Gloria Avent- Kindred (919) 733-2443 David Canady (919) 707-1424	<p><u>Noncompliance in Unemployment Insurance Reporting</u></p> <p>We are currently working with USDOL and our IS and UI departments to receive the necessary information to correctly and accurately complete the ETA 2112 report.</p> <p>FAC - additional internal controls are being reviewed and modified to ensure the accurate reporting of FAC payments.</p> <p><i>Anticipated Completion Date:</i> October 31, 2010.</p> <p>UI Management has established internal controls and deadlines to ensure reports are timely and in accordance with federal guidelines. The monthly reports will be completed by the 15th of each month to determine if any systematic problems have occurred that require corrective action. This action will ensure the compiled quarterly reports will be submitted timely.</p> <p><i>Anticipated Completion Date:</i> June 30, 2010.</p>
09-SA-25	Employment Security Commission David Canady (919) 707-1424	<p><u>Deficiencies Noted in the Benefit Payment Quality Control Process</u></p> <p>UI Management and BPC have requested additional reporting and monitoring capabilities for the BARTS system to ensure proper assignment and tracking of cases through completion. Testing of these enhancements is expected to begin in two months.</p> <p><i>Anticipated Completion Date:</i> June 30, 2010.</p>
09-SA-26	Employment Security Commission Curtis Morrow (919) 733-6745	<p><u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u></p> <p>Workforce Development Unit (WDU) and Employment Service Regional Staff will review appropriate eligibility documentation and file maintenance with each local WIA Case Manager. These policies and procedures are already in place.</p> <p>WDU staff will provide quarterly technical assistance, as well as annual monitoring, to include review of eligibility documentation, and participant file maintenance.</p> <p>WDU staff will review the appropriate documentation involved in preparing the WIA Participant Entitlement Questionnaire in the WIA Participant Entitlement System (WPES) to ensure Case Managers and WIA participants provide signatures upon the completion of each form. The WPES System allows training costs to be obligated for each participant.</p> <p><i>Anticipated Completion Date:</i> Immediate implementation.</p>

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-27	Employment Security Commission Curtis Morrow (919) 733-6745	<u>Insufficient Documentation Noted in Workforce Investment Act Case Files</u> See 09-SA-26 for Corrective Action Plan.
09-SA-28	Employment Security Commission Gloria Avent- Kindred (919) 733-2443	<u>Errors Noted in the Schedule of Expenditures of Federal Awards</u> See 09-SA-18 for Corrective Action Plan.
09-SA-29	Employment Security Commission Robert Cottrell (919) 733-4806	<u>Inappropriate Information System Access</u> See 09-SA-16 for Corrective Action Plan.
09-SA-30	Employment Security Commission Robert Cottrell (919) 733-4806	<u>Inappropriate Information System Access</u> See 09-SA-16 for Corrective Action Plan.
09-SA-31	Employment Security Commission Gloria Avent- Kindred (919) 733-2443	<u>Errors Noted in the Schedule of Expenditures of Federal Awards</u> See 09-SA-18 for Corrective Action Plan.
09-SA-32	Transportation Victor Barbour, PE (919) 715-5663	<u>Failure to Comply With Federal Suspension and Debarment Requirements</u> Agency review validated the debarment clause was not found on five agreements executed in 2005 for Traffic Control services and the vendors were not debarred parties. The formation of a centralized Program Management Office in 2008 will ensure debarment requirements are clearly defined consistently for agreements with third parties in the future.

Anticipated Completion Date: October, 2008

CORRECTIVE ACTION PLANFor the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-33	Transportation Jon Nance, PE (919) 715-5662	<p><u>Testing Standards Were Not Met</u></p> <p>The Materials and Tests Unit implemented a quarterly audit process in June 2009 that impacts the 51 Resident Engineer offices throughout the State. In these audit sessions the Section Materials Specialists reviews records to verify compliance with the Minimum Sampling Guide. In addition the Section Materials Specialists will begin monthly project reviews of pertinent data in the Highway Construction and Materials System database (HiCAMS) in April 2010. Issues discovered through this review will be identified for resolution.</p> <p>NCDOT implemented a reorganization plan last year to provide an additional concrete technician to assist with the Assurance Sampling for concrete pavement. In addition a bi-annual audit, performed by the Field Operations Engineer who manages the Section Materials offices across the State, was implemented. We will combine these efforts with formal training for all Section Materials staff emphasizing the importance of compliance with the Independent Assurance Program.</p> <p>Training workshops for Resident Engineers is underway throughout the State that includes a presentation on the importance of compliance with the Minimum Sampling Guide and the consequences of non-compliance.</p> <p>The Chief Engineer of Operations will address this finding and the Department's corrective action plan at an Operations staff meeting. This action will ensure support of the 14 Division Engineers along with their respective staff members.</p> <p>In February 2010, a work group was formed at Materials and Tests to make recommendations based on risk factors in order to better evaluate and address business practices inclusive of concrete pavement and other concrete elements that contain Portland cement.</p> <p><i>Anticipated Completion Date:</i> The corrective action implementation started in June 2009 with additional steps added in April 2010. The process will be reviewed periodically and improvements will be made as needed.</p>
09-SA-34	Transportation Miriam Perry (919) 733-4713	<p><u>Supervisor Review Procedures Not Performed</u></p> <p>The Assistant Director for Mobility and the Director (in the absence of the Assistant Director) reviews the funding recommendations of staff prior to seeking Board of Transportation approval or inclusion in a funding application to the Federal Transit Administration. For the FY09 application review, the individual had recently assumed the position of Assistant Director. The applications were reviewed by staff and discussed with management; however, no approval signature was provided.</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>In the future, when positions are vacated, key activities and deadlines will be identified in writing for the incoming employee. Signature approval of applications will be an item on the checklist.</p> <p><i>Anticipated Completion Date:</i> April 30, 2010.</p> <p>The company is question, provides rural vanpool services which is a different type of service than that provided by the community transportation systems that contract with human service agencies to provide demand response, subscription service. Some of the systems provide fixed route service along established routes. The nonprofit agency submitted information identifying the employers that would be served, a list of potential new employers, a project budget, and the federal and state certifications and assurances. The application requirements would not mirror that of community transportation systems. For example, there is no transportation advisory board or public hearing requirement since the service area is statewide.</p> <p>The Section 5311 State Management Plan will be updated to reflect the application requirements for rural vanpool projects.</p> <p><i>Anticipated Completion Date:</i> March 31, 2010.</p>
09-SA-35	Transportation Miriam Perry (919) 733-4713	<p><u>Financial Status Reports Contained Errors</u></p> <p>The Public Transportation Division staff has corrected this error in the Financial Status Reports submitted to the Federal Transit Administration (FTA) for the 1st quarter of FY10 at the end of January 2010. We will report only obligated funds expended and unliquidated obligations that have been assigned for projects in SAP as indicated on the federal reports. Any unobligated funds not assigned to a project or set up under SAP will be reported in the unobligated fund balance. We followed previous guidance provided by the FTA. At a training session in Atlanta on January 20, 2010 both FTA and the division were informed by the contractor conducting the training that the guidance was incorrect.</p> <p>FTA was contacted and they advised to start with the reports submitted for the 1st quarter of FY10 in January 2010 and to make a note in the comment section that the division is now aware of the correct reporting requirement. Previous reporting should not be changed.</p> <p><i>Anticipated Completion Date:</i> The correct figures were reported in January 2010 and will continue each quarter.</p>
09-SA-36	Environment and Natural Resources Rod Davis (919) 733-4166	<p><u>Subrecipient Audit Reports Were Not Obtained and Reviewed</u></p> <p>All required audit reports were submitted on time by the subrecipients to the Department; however, several of these reports were submitted to division program staff rather than the Office of the Controller (OOC). When the OOC became aware of the situation, the reports were obtained and reviewed by appropriate staff.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>A contributing factor was a failure of the Department's automated "Subrecipient Tracking System." The system is now repaired and working properly. Also, staff in the divisions and the OOC have been instructed in procedures to use in future similar situations.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed on September 3, 2009.</p>
09-SA-37	Environment and Natural Resources Rod Davis (919) 733-4166	<p><u>Subrecipient Audit Reports Were Not Obtained and Reviewed</u></p> <p>See 09-SA-36 for Corrective Action Plan.</p>
09-SA-38	Elizabeth City State University Kenneth Wilson (252) 335-3282	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>We concur with the recommendation and acknowledge the critical need for compliance with federal regulations. The Office of Financial Aid began reconciling with the federal system including actual draw downs per the Common Origination and Disbursement (COD) system in September 2008. In April 2009, the offices of Financial Aid and Student Accounts began performing monthly reconciliations of calculated student financial aid awards to actual financial aid paid to students. We completed the reconciliation process by reconciling financial aid, student accounts and Contracts and Grants draw downs of federal funds in G5 with the revenue posted to the general ledger effective January 2010.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed in January 2010.</p>
09-SA-39	UNC-Pembroke Bruce Blackmon (910) 521-6366	<p><u>Inadequate Reconciliation of Student Financial Aid Awards</u></p> <p>We agree with the auditor's comments, and the following action has been taken to correct the deficiencies. The University has implemented procedures and controls to reconcile federal awards received, to financial awards calculated by the financial aid department, to awards paid by the business office. The deficiencies were corrected and the controls were implemented as of April 2009.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed April 2009.</p>
09-SA-40	UNC-Pembroke Bruce Blackmon (910) 521-6366	<p><u>Inappropriate Information System Access Student Financial Aid Systems and Data</u></p> <p>We agree with the auditor's comments, and the following action has been taken to correct the deficiencies. The Financial Aid Department and the Division of Information and Technology have modified the access for the student service specialists to the minimum level of information system access needed to perform their job duties. The Financial Aid will conduct</p>

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>an annual review of Banner classes to ensure that employees' security access do not exceed the level necessary to perform their assigned job duties.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed November 2009.</p>
09-SA-41	UNC-Pembroke Bruce Blackmon (910) 521-6366	<p><u>Federal Reporting to Office of State Controller Contained Misstatements</u></p> <p>We agree with the auditor's comments, and the following action has been taken to correct the deficiencies. The UNCP Finance Office and Financial Aid Office have jointly implemented controls and procedures to ensure timely completion of the A-133 Schedule of Expenditures of Federal Awards (SEFA) report to ensure those figures are reported for the standard July 1st to June 30th fiscal year. The Finance Office has corrected the SEFA report covering the 2008-2009 year.</p> <p><i>Anticipated Completion Date:</i> Corrective action was completed November 2009.</p>
09-SA-42	Winston-Salem State University Sheryl Spivey (336) 750-3299	<p><u>Student Financial Aid Over-Awards and Errors</u></p> <p>The Office of Financial Aid will begin utilizing the student information system (BANNER) differently to document changes to the cost of attendance budgets as they occur. For FY2010, new components were added to the BANNER budget form to identify approved budget changes and messages are added to the student's electronic files to document the approved change. For FY2011 budgets will be standardized and a part of the initial set up in BANNER.</p> <p>University Administration has reviewed the Change of Registration policy that states the allowable timeframe for the addition and reduction of course loads. Execution of this policy will eliminate over awards due to incorrect enrollment statuses in the future.</p> <p>Beginning in FY 2011 the Office of Financial Aid will not use scholarships to replace the expected family contribution (EFC). The only funds that will be allowed to replace EFC will be federal unsubsidized loans and PLUS loan funds as approved by the Department of Education. For the remainder of FY 2010, access to the scholarship funds set-up form in BANNER has been restricted to management.</p> <p>Beginning FY 2011 the Office of Financial Aid will run reports to identify students that have had manual changes to the loan amounts awarded. Staff will review each account to ensure that federal regulations in reference to subsidized and unsubsidized loan amounts are followed.</p> <p><i>Anticipated Completion Date:</i> July 1, 2010.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-43	Winston-Salem State University Sheryl Spivey (336) 750-3299	<p><u>Weakness in the Student Financial Aid Application Verification Process</u></p> <p>The University reviewed each identified student's file. In each case, BANNER documents that the requested information was received and corrections were made to the student's application for financial aid, however we were unable to find the documents in the student files. For FY 2011, a staffing plan has been developed to hire additional staff responsible for data entry and filing. The University also has a plan to implement document imaging systems in the Office of Financial Aid by FY2012.</p> <p><i>Anticipated Completion Date:</i> July 1, 2010.</p>
09-SA-44	Winston-Salem State University Sheryl Spivey (336) 750-3299	<p><u>Inconsistencies in Students' Cost of Attendance</u></p> <p>Budget components were corrected prior to the start of the 2009-2010 academic year.</p> <p><i>Anticipated Completion Date:</i> Corrective Action for FY2010 was completed on July 1, 2009.</p>
09-SA-45	Public Instruction Paul LeSieur (919) 807-3701	<p><u>Action Not Taken on Maintenance of Effort Requirement</u></p> <p>The Department has implemented an additional step in the process to minimize the possibility of this oversight occurring again.</p> <p><i>Anticipated Completion Date:</i> Corrective Action taken December 2009.</p>
09-SA-46	Public Instruction Paul LeSieur (919) 807-3701	<p><u>Management Decisions Not Issued to Subrecipients</u></p> <p>The Department will implement a procedure to notify subrecipients within six months when items are resolved.</p> <p><i>Anticipated Completion Date:</i> Corrective Action taken January 2010.</p>
09-SA-47	Public Instruction Paul LeSieur (919) 807-3701 Laura Snyder (919) 807-3993	<p><u>Deficiencies with Special Education Cluster Subrecipient Monitoring</u></p> <p>The Department has in place detailed monitoring procedures (fiscal and program) for all state and federal funds. Monitoring procedures have been modified to ensure ARRA funds are monitored within their grant period. In addition, desk audits are currently being performed on all LEAs to be completed by June 30, 2010 and will be performed again throughout 2011. After discussing findings with the subrecipients during the onsite visits, the Department will issue formal monitoring reports of all findings within 30 business days.</p> <p><i>Anticipated Completion Date:</i> Corrective Action taken December 2009.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-48	Public Instruction Paul LeSieur (919) 807-3701	<u>Management Decisions Not Issued to Subrecipients</u> See 09-SA-46 for Corrective Action Plan.
09-SA-49	Catawba Valley Community College Wes Bunch (828) 327-7000	<u>Failure to Return Unearned Student Financial Assistance to Lenders</u> The College has reimbursed the federal lending agencies and procedures have been implemented to comply with federal regulations. <i>Anticipated Completion Date:</i> Corrective Action was completed on September 29, 2009.
09-SA-50	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-38 for Corrective Action Plan.
09-SA-51	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Federal Loan Funds Not Disbursed Timely</u> We concur with the recommendation and acknowledge the critical need for compliance with federal regulations. We implemented a corrective action plan to address this issue in the spring of 2009 (too late to impact the spring). These actions resulted in correcting the audit finding during the summer of 2009. We will continue to verify students' attendance before funds are received from lenders. We also will use Banner locks on students' accounts so lenders can not be notified of enrolled students until attendance is verified. Each lender will be granted a particular day of the week to send funds. The Financial Aid Director will regularly review an aging report of funds on-hand. Finally, the University will report monthly to the University of North Carolina General Administration any federal funds received and not disbursed within 13 days. <i>Anticipated Completion Date:</i> Corrective action was completed in the summer of 2009.
09-SA-52	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-39 for Corrective Action Plan.
09-SA-53	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> See 09-SA-40 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-54	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Federal Reporting to Office of State Controller Contained Misstatements</u> See 09-SA-41 for Corrective Action Plan.
09-SA-55	Wake Technical Community College Ward Preston (919) 866-5149 Regina Huggins (919) 866-5408	<u>Federal Loan Funds Not Disbursed Timely</u> The College uses a third party company (ELM) to process FFEL loans. The Accounting Office has always adhered to the three day disbursement regulation for direct draw down DOE funds, but was not aware the regulation also applied to FFEL funds. The Financial Aid Office had scheduled weekly automatic deposits with ELM for ease of processing. Future deposits from ELM will coincide with the Semester Disbursement Schedule jointly prepared between the two offices. This modification will assure loan disbursements within the prescribed deadlines. The College also plans to introduce the Federal Direct Loan program in fall 2010 to replace the FFEL program. The Direct Loan program follows the same draw down procedures for DOE funds. <i>Anticipated Completion Date:</i> 03/15/10 for ELM deposits. 08/17/10 for conversion to the Direct Loan program.
09-SA-56	Wake Technical Community College Gerald Mitchell (919) 866-5143 Ward Preston (919) 866-5149	<u>Untimely Return of Federal Funds</u> The Financial Aid Office in coordination with the Accounting Office will ensure federal awards that are unearned by students who withdraw from the College are returned to the federal government within the required time frame by increasing the number of times per semester the "Return to Title IV Report" is processed. In addition, the Executive Vice President will advise all faculty of the importance of timely reporting of withdrawals and will take corrective action as situations merit. <i>Anticipated Completion Date:</i> 3/15/10.
09-SA-57	Wake Technical Community College Gerald Mitchell (919) 866-5143 Rita Jerman (919) 866-5701	<u>Untimely Notice to Lender of Changes in Students' Status</u> The Financial Aid Office in conjunction with the Registrar's Office will improve timeliness in reporting student withdrawals by increasing the frequency of submissions to the National Student Clearinghouse each semester from the current three times to four. In addition, the Executive Vice President will advise all faculty of the importance of timely reporting of withdrawals and will take corrective action as situations merit. <i>Anticipated Completion Date:</i> 03/15/10.
09-SA-58	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Student Financial Aid Over-Awards and Errors</u> See 09-SA-42 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-59	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Weakness in the Student Financial Aid Application Verification Process</u> See 09-SA-43 for Corrective Action Plan.
09-SA-60	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Inconsistencies in Students' Cost of Attendance</u> See 09-SA-44 for Corrective Action Plan.
09-SA-61	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Student Financial Aid Funds For Withdrawn Students Not Cleared Timely</u> On June 26, 2009 the University returned the \$1,801 to the lender and disbursed the \$93 in grant funds to the student's account. The Office of Financial Aid has developed procedures that will correct late and non-returns of title IV funds within a 45 day period. These processes will be put into effect immediately and are detailed below for official and unofficial withdrawals: Official Withdrawal Return of Title IV Process The Registrar's Office will provide the Billings and Receivables Department approved official withdrawals immediately after the approval is granted. The Director of Billings and Receivables will ensure that funds are returned to the lenders/federal government within the required 45 day timeframe. Unofficial Withdrawal Return of Title IV Process Beginning Spring 2010, BANNER will be reprogrammed to ensure that faculty members are required to submit a "last date of attendance" for each student who has failed to earn a passing grade. This will allow the Office of Financial Aid to identify funds that must be returned to the lender/federal government because of non-attendance within the required 45 day timeframe. <i>Anticipated Completion Date:</i> July 1, 2010.
09-SA-62	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-38 for Corrective Action Plan.
09-SA-63	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-39 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-64	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> See 09-SA-40 for Corrective Action Plan.
09-SA-65	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Inconsistencies in Students' Cost of Attendance</u> See 09-SA-44 for Corrective Action Plan.
09-SA-66	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-38 for Corrective Action Plan.
09-SA-67	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-39 for Corrective Action Plan.
09-SA-68	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> See 09-SA-40 for Corrective Action Plan.
09-SA-69	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Inconsistencies in Students' Cost of Attendance</u> See 09-SA-44 for Corrective Action Plan.
09-SA-70	Public Instruction Becky McConkey (919) 807-3741	<u>Personnel Costs Charged to Career and Technical Education Grant in Error</u> The funding source for staff being charged to the Career and Technical Education grant has been changed. The questioned cost is being reimbursed. <i>Anticipated Completion Date:</i> Corrective Action changing the position funding was taken June 2009 and corrective action reimbursing the questioned cost will be taken February 2010.
09-SA-71	Public Instruction Rebecca Payne (919) 807-3879	<u>Career and Technical Education Grant Lacks Formalized Monitoring Procedures</u> The Department has now formalized the Career and Technical Education subrecipient monitoring methodology. <i>Anticipated Completion Date:</i> Corrective Action taken October 2009.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-72	Public Instruction Paul LeSieur (919) 807-3701	<u>Management Decisions Not Issued to Subrecipients</u> See 09-SA-46 for Corrective Action Plan.
09-SA-73	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-38 for Corrective Action Plan.
09-SA-74	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-39 for Corrective Action Plan.
09-SA-75	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> See 09-SA-40 for Corrective Action Plan.
09-SA-76	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Federal Reporting to Office of State Controller Contained Misstatements</u> See 09-SA-41 for Corrective Action Plan.
09-SA-77	Wake Technical Community College Rita Jerman (919) 866-5701 Regina Huggins (919) 866-5408	<u>Lack of Controls Over Required Reporting of Federal Award Data</u> The Financial Aid Office already relies on the Semester Disbursement Schedule as a reminder to report Common Origination and Disbursements for planned large batch financial aid payments. An automated internal report has been created that originates from IT Services on a weekly basis to ensure that the College continues "exception free" timely reporting of Federal data when processing interim small batch financial aid payments. <i>Anticipated Completion Date:</i> Corrective action was completed on 02/19/10.
09-SA-78	Wake Technical Community College Gerald Mitchell (919) 866-5143 Ward Preston (919) 866-5149	<u>Untimely Return of Federal Funds</u> See 09-SA-56 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-79	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Student Financial Aid Over-Awards and Errors</u> See 09-SA-42 for Corrective Action Plan.
09-SA-80	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Weakness in the Student Financial Aid Application Verification Process</u> See 09-SA-43 for Corrective Action Plan.
09-SA-81	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Inconsistencies in Students' Cost of Attendance</u> See 09-SA-44 for Corrective Action Plan.
09-SA-82	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Student Financial Aid Funds For Withdrawn Students Not Cleared Timely</u> See 09-SA-61 for Corrective Action Plan.
09-SA-83	Health and Human Services Mary Flanagan (919) 733-9822 Trish Harper (919) 855-3592	<u>Control Weakness over Fixed Asset Inventory</u> Procedures were implemented to receive mid-cycle updated inventory reports. Discrepancies are to be submitted to Controller's Office within 60 days of receipt of mid-cycle report. Mid-cycle inventory report indicates the fixed asset report is now correct and reflects all requests made using the fixed asset change form. <i>Anticipated Completion Date:</i> Completed December 31, 2009.
09-SA-84	Public Instruction Paul LeSieur (919) 807-3701 Laura Snyder (919) 807-3993	<u>Deficiencies with Special Education Cluster Subrecipient Monitoring</u> See 09-SA-47 for Corrective Action Plan.
09-SA-85	Public Instruction Paul LeSieur (919) 807-3701	<u>Management Decisions Not Issued to Subrecipients</u> See 09-SA-46 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-86	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-38 for Corrective Action Plan.
09-SA-87	North Carolina Central University Dr. Jerome Goodwin (919) 530-6739	<u>Untimely Notice to Lender of Changes in Students' Status</u> The University concurs with the audit finding and recognizes the importance in strengthening controls pertaining to reporting graduating students to the National Student Clearinghouse. Every effort will be made going forward to make absolutely sure that each student will be reported accurately and timely to the National Student Clearinghouse. The following actions have been implemented: <ol style="list-style-type: none"> 1. We have re-engineered work processes related to posting degrees. 2. We began reporting degree files every two weeks and once monthly thereafter to the National Student Clearinghouse with the December 2009 graduating class. 3. The student information system generates an electronic file that is submitted to the National Student Clearinghouse. <p><i>Anticipated Completion Date:</i> December 2009.</p>
09-SA-88	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-38 for Corrective Action Plan.
09-SA-89	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-39 for Corrective Action Plan.
09-SA-90	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> See 09-SA-40 for Corrective Action Plan.
09-SA-91	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Federal Reporting to Office of State Controller Contained Misstatements</u> See 09-SA-41 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-92	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Inconsistencies in Students' Cost of Attendance</u> See 09-SA-44 for Corrective Action Plan.
09-SA-93	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-38 for Corrective Action Plan.
09-SA-94	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-39 for Corrective Action Plan.
09-SA-95	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> See 09-SA-40 for Corrective Action Plan.
09-SA-96	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Federal Reporting to Office of State Controller Contained Misstatements</u> See 09-SA-41 for Corrective Action Plan.
09-SA-97	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Inconsistencies in Students' Cost of Attendance</u> See 09-SA-44 for Corrective Action Plan.
09-SA-98	Elizabeth City State University Kenneth Wilson (252) 335-3282	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-38 for Corrective Action Plan.
09-SA-99	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inadequate Reconciliation of Student Financial Aid Awards</u> See 09-SA-39 for Corrective Action Plan.
09-SA-100	UNC-Pembroke Bruce Blackmon (910) 521-6366	<u>Inappropriate Information System Access Student Financial Aid Systems and Data</u> See 09-SA-40 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-101	Public Instruction Paul LeSieur (919) 807-3701	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> The Department does now have in place a process to communicate all information at the time the grant award document is received or the requirement is enacted. <i>Anticipated Completion Date:</i> Corrective Action taken December 2009.
09-SA-102	Public Instruction Paul LeSieur (919) 807-3701	<u>Verification of Central Contractor Registration Not Performed Timely</u> Each month, prior to the submission of the quarterly report, the Department will notify subrecipients that they must review their CCR registration, and the department will verify the information by entering each DUNS number in the Central Contractor Registry. <i>Anticipated Completion Date:</i> Corrective Action to begin February 2010.
09-SA-103	Public Instruction Paul LeSieur (919) 807-3701 Laura Snyder (919) 807-3993	<u>Deficiencies with Special Education Cluster Subrecipient Monitoring</u> See 09-SA-47 for Corrective Action Plan.
09-SA-104	Public Instruction Paul LeSieur (919) 807-3701	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> See 09-SA-101 for Corrective Action Plan.
09-SA-105	Public Instruction Paul LeSieur (919) 807-3701	<u>Verification of Central Contractor Registration Not Performed Timely</u> See 09-SA-102 for Corrective Action Plan.
09-SA-106	Public Instruction Paul LeSieur (919) 807-3701 Laura Snyder (919) 807-3993	<u>Deficiencies with Special Education Cluster Subrecipient Monitoring</u> See 09-SA-47 for Corrective Action Plan.
09-SA-107	Public Instruction Paul LeSieur (919) 807-3701	<u>Failure to Communicate ARRA Federal Award Information to Subrecipients</u> See 09-SA-101 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-108	Public Instruction Paul LeSieur (919) 807-3701	<u>Verification of Central Contractor Registration Not Performed Timely</u> See 09-SA-102 for Corrective Action Plan.
09-SA-109	State Budget and Management Elizabeth P. Grovenstein (919) 807-4780	<u>Error in Level of Support Calculation</u> OSBM has taken corrective action on the supporting schedules that are used to compute the level of effort reported in the State Fiscal Stabilization Fund – Education grant application. In addition, The United States Department of Education State Fiscal Stabilization Fund contact has been notified of the corrections and the necessary amendment to the grant application has been submitted to reflect these corrections. <i>Anticipated Completion Date:</i> Corrective action was completed on March 2, 2010.
09-SA-110	State Budget and Management Elizabeth P. Grovenstein (919) 807-4780	<u>Error in Level of Support Calculation</u> See 09-SA-109 for Corrective Action Plan.
09-SA-111	Health and Human Services Scarlette Edwards (919) 855-3718	<u>Deficiencies in Federal Reporting Procedures</u> An independent review of the SF-269 reports will be conducted on future reports. <i>Anticipated Completion Date:</i> May 2010.
09-SA-112	Health and Human Services Gary Cyrus (919) 733-8390	<u>Failure to Timely Communicate Federal Award Information to Subrecipients</u> The Division of Aging and Adult Services will implement a procedure to inform subrecipients, at the time of the awards, the appropriate federal award number information, including the CFDA title and number, award name and number, name of the federal awarding agency, award amount, and the applicable compliance requirements. All future Notice of Grant Awards (NGAs) sent to Subrecipients will include this information. <i>Anticipated Completion Date:</i> March 1, 2010
09-SA-113	Health and Human Services Kim Jacobs (919) 733-8390	<u>Subrecipient Monitoring Documentation Needs Improvement</u> The Lead Monitor for the Division of Aging and Adult Services (DAAS) developed a checklist for use by all DAAS monitoring staff at the completion of each monitoring visit. The checklist will be used to ensure all subrecipient files contain required documentation, (i.e. completed monitoring tool, working papers, documentation obtained from the

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>subrecipient, and a completed monitoring report). Files will be reviewed for completeness prior to sending the monitoring report to the subrecipient. A completed checklist, including the date and monitor's signature, will be maintained in each subrecipient's file.</p> <p>The Department is currently in the process of an agency-wide review of the monitoring function for all applicable divisions and programs. This review will include the existing policy and procedures, division and program specific monitoring plans, tools, reporting forms and applicable state and federal guidelines. All monitoring plans are subject to review, evaluation, identification of weaknesses and recommendations for improvement. A needs assessment for training of division monitoring staff will occur and training will be developed and provided. The Department aims to generate a more standardized format for monitoring activities, tools and reporting methods throughout the agency. Such steps should ensure adequate documentation to evidence monitoring efforts is maintained by all divisions. The anticipated completion date for the agency-wide review is June 30, 2010.</p> <p><i>Anticipated Completion Date:</i> March 1, 2010.</p>
09-SA-114	Health and Human Services Scarlette Edwards (919) 855-3718	<u>Deficiencies in Federal Reporting Procedures</u> See 09-SA-111 for Corrective Action Plan.
09-SA-115	Health and Human Services Gary Cyrus (919) 733-8390	<u>Failure to Timely Communicate Federal Award Information to Subrecipients</u> See 09-SA-112 for Corrective Action Plan.
09-SA-116	Health and Human Services Kim Jacobs (919) 733-8390	<u>Subrecipient Monitoring Documentation Needs Improvement</u> See 09-SA-113 for Corrective Action Plan.
09-SA-117	Health and Human Services Scarlette Edwards (919) 855-3718	<u>Deficiencies in Federal Reporting Procedures</u> See 09-SA-111 for Corrective Action Plan.
09-SA-118	Health and Human Services Gary Cyrus (919) 733-8390	<u>Failure to Timely Communicate Federal Award Information to Subrecipients</u> See 09-SA-112 for Corrective Action Plan.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-119	Health and Human Services Kim Jacobs (919) 733-8390	<u>Subrecipient Monitoring Documentation Needs Improvement</u> See 09-SA-113 for Corrective Action Plan.
09-SA-120	Health and Human Services Pyreddy Reddy (919) 855-3090	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> See 09-SA-10 for Corrective Action Plan.
09-SA-121	Health and Human Services Dean Simpson (919) 334-1234	<u>Documentation Lacking in County Case Files for Temporary Assistance for Needy Families Program</u> The appropriate Work First Program Consultant (WFPC) will contact the two identified county Division of Social Service (DSS) agencies to determine the current status of the missing documentation. A WFPC will also work with county DSS staff to develop a program improvement plan to ensure county staff are aware of the requirements for all eligibility records to be complete and available for review at all times. The WFPC will reiterate the significance that all documents have the proper signatures. Program consultants will conduct follow-up monitoring and a review of cases to ensure all documentation is completed and located in the case file. <i>Anticipated Completion Date:</i> June 30, 2010.
09-SA-122	Health and Human Services Pyreddy Reddy (919) 855-3090	<u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u> Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The "Division/Office System Access Control" form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results of the review via email. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>For each of the individuals identified as not having authorization documentation on file, such documentation has since been obtained from the appropriate ISO or the individual's access has been revoked.</p> <p><i>Anticipated Completion Date:</i> April 2010.</p>
09-SA-123	Health and Human Services Pyreddy Reddy (919) 855-3090	<p><u>Inadequate Control Over County User Access to the TANF Data Collection System</u></p> <p>Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The "Division/Office System Access Control" form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results of the review via email. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>Effective January 22, 2010, all system access requests for TANF-TDC must be made utilizing the IRAAF and sent to DIRM Customer Service Center. Once reviewed and authorized, the DIRM Customer Service Center will notify the Division of Social Services, who will grant such access.</p> <p><i>Anticipated Completion Date:</i> April 2010.</p>
09-SA-124	Health and Human Services Pyreddy Reddy (919) 855-3090	<p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>See 09-SA-10 for Corrective Action Plan.</p>
09-SA-125	Health and Human Services Beth Amos (919) 255-3805	<p><u>Appropriate Action Not Taken in Child Support Cases</u></p> <p>The Division of Social Services (DSS) field staff will continue to request local offices review self-assessment reports on a monthly basis as well as determine the current status on the cases identified by the audit. DSS field staff will work with counties not meeting the required 75% compliance rate in Establishment to develop and implement Corrective Action Plans that identify specific activities for improvement.</p> <p><i>Anticipated Completion Date:</i> Ongoing.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-126	Health and Human Services Monica Hughes (919) 855-3720	<u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u> See 09-SA-11 for Corrective Action Plan.
09-SA-127	Health and Human Services Pyreddy Reddy (919) 855-3090	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> See 09-SA-10 for Corrective Action Plan.
09-SA-128	Health and Human Services Scarlette Edwards (919) 855-3718	<u>Deficiencies in Cash Management Procedures</u> The Department will continue to monitor the cash on hand balances and return funds timely while also taking into consideration the limitations of the existing systems. <i>Anticipated Completion Date:</i> June 30, 2010.
09-SA-129	Health and Human Services Dean Simpson (919) 334-1234	<u>Documentation Lacking in County LIHEAP Case Files</u> The Division of Social Services (DSS) will reinforce strict compliance to an internal second party review process by sampling records each day. The State Program Consultant will follow-up with county staff to ensure that staff are keying cases correctly. DSS is working with county staff to facilitate the recoupment of any identified unallowable funds. <i>Anticipated Completion Date:</i> March 31, 2010.
09-SA-130	Health and Human Services Dean Simpson (919) 334-1234	<u>Failure to Follow Subrecipient Monitoring Plan For LIHEAP Crisis Intervention Program</u> Effective January 2010, a new monitoring plan for the Energy Program was created to include the LIHEAP Crisis Intervention Program. The monitoring plan and the Schedule of Counties to be monitored will be updated each year and posted on the Division website. The counties identified during the audit as not having been monitored have since been monitored and documented. The Department is currently in the process of an agency-wide review of the monitoring function for all applicable divisions and programs. This review will include the existing policy and procedures, division and program specific monitoring plans, tools, reporting forms and applicable state and federal guidelines. All monitoring plans are subject to review, evaluation, identification of weaknesses and recommendations for improvement. A needs assessment for training of division monitoring staff will occur and training will be developed and provided. The Department aims to generate

CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2009

Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>a more standardized format for monitoring activities, tools and reporting methods throughout the agency. Such steps should ensure adequate documentation to evidence monitoring efforts is maintained by all divisions. The anticipated completion date for the agency-wide review is June 30, 2010.</p> <p><i>Anticipated Completion Date:</i> June 30, 2010</p>
09-SA-131	Health and Human Services Scarlett Edwards (919) 855-3718	<p><u>Deficiencies in Cash Management Procedures for the Community Services Block Grant Program</u></p> <p>Payroll drawdowns and revenue clearing drawdowns processed by staff in the Federal Funds/Financial Reporting Branch are now reviewed by the unit supervisor.</p> <p><i>Anticipated Completion Date:</i> Completed October 1, 2009.</p>
09-SA-132	Health and Human Services Verna P. Best (919) 715-5850	<p><u>Deficiencies in Internal Control Over Earmarking Requirements</u></p> <p>Office of Economic Opportunity will begin the implementation process for redistributing funds as necessary. (If redistribution requires designating new agencies this process could take a minimum of 18 months.)</p> <p><i>Anticipated Completion Date:</i> June 30, 2011.</p>
09-SA-133	Health and Human Services Verna P. Best (919) 715-5850	<p><u>Deficiencies in Internal Control Over Period of Availability Requirements</u></p> <p>Office of Economic Opportunity (OEO) will work with the Office of Procurement and Contract Services to determine if adjustments are needed to the contracts to increase the period of availability.</p> <p>OEO will work more closely with Budget and Analysis to monitor and track expenditures on the state level as compared to information tracked and monitored at the subrecipient level.</p> <p><i>Anticipated Completion Date:</i> June 30, 2010.</p>
09-SA-134	Health and Human Services Scarlett Edwards (919) 855-3718	<p><u>Deficiencies in Federal Reporting Procedures for the Community Services Block Grant Program</u></p> <p>The Department will work with the Office of State Controller to determine if the North Carolina Accounting System report parameters can be enhanced to accommodate more digits.</p> <p><i>Anticipated Completion Date:</i> September 2010.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-135	Health and Human Services Verna P. Best (919) 715-5850	<u>Subrecipient Monitoring for the Community Services Block Grant Needs Improvement</u> Upon hiring adequate staff to accomplish monitoring objectives, the Office of Economic Opportunity will further enhance and utilize an internal tracking method to schedule and monitor required monitoring activities inclusive of follow-up on any required corrective actions. <i>Anticipated Completion Date:</i> March 31, 2011.
09-SA-136	Health and Human Services Pyreddy Reddy (919) 855-3090	<u>Inadequate Control Over County User Access to the Subsidized Child Care Reimbursement System</u> Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The "Division/Office System Access Control" form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results of the review via email. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010. <i>Anticipated Completion Date:</i> April 2010.
09-SA-137	Health and Human Services Pyreddy Reddy (919) 855-3090	<u>Inadequate Control Over County User Access to the Subsidized Child Care Reimbursement System</u> See 09-SA-136 for Corrective Action Plan.
09-SA-138	Health and Human Services Pyreddy Reddy (919) 855-3090	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> See 09-SA-10 for Corrective Action Plan.
09-SA-139	Health and Human Services Pyreddy Reddy (919) 855-3090	<u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u> See 09-SA-10 for Corrective Action Plan.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-140	Health and Human Services Charisse Johnson (919) 334-1105	<p><u>Ineligible Benefit Payments for the Foster Care Program</u></p> <p>The Division of Social Services (DSS) will amend its Contractual Agreement for Residential Support (CARS) policy to ensure that it provides clear guidance to the local county departments of social services for termination of IV-E Foster Care payments when the recipient turns 18 years of age.</p> <p>DSS will seek reimbursement from the appropriate counties to ensure the questioned costs of \$14,343.00 have been resolved by June 30, 2010.</p> <p><i>Anticipated Completion Date:</i> March 31, 2011.</p>
09-SA-141	Health and Human Services Charisse Johnson (919) 334-1105	<p><u>Documentation Errors in County Foster Care Title IV-E Program</u></p> <p>The Division of Social Services has provided training on eligibility documentation for determination and redetermination in 2009. Training for IV-E Foster Care will resume in 2010.</p> <p><i>Anticipated Completion Date:</i> December 31, 2010.</p>
09-SA-142	Health and Human Services Monica Hughes (919) 855-3720	<p><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>See 09-SA-11 for Corrective Action Plan.</p>
09-SA-143	Health and Human Services Pyreddy Reddy (919) 855-3090	<p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>See 09-SA-10 for Corrective Action Plan.</p>
09-SA-144	Health and Human Services Monica Hughes (919) 855-3720	<p><u>Failure to Timely Communicate ARRA Federal Award Information to Subrecipients</u></p> <p>See 09-SA-11 for Corrective Action Plan.</p>
09-SA-145	Health and Human Services Pyreddy Reddy (919) 855-3090	<p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>See 09-SA-10 for Corrective Action Plan.</p>
09-SA-146	Health and Human Services Pyreddy Reddy (919) 855-3090	<p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>See 09-SA-10 for Corrective Action Plan.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-147	Health and Human Services Joe Vincoli (919) 855-4023	<p><u>Documentation Lacking in County Children's Health Insurance Program Case Files</u></p> <p>The individual findings will be referred to the Medicaid Program Representatives for those counties for follow up, corrective action and training as needed in the counties audited. As noted in previous findings, verification and documentation is addressed in all training provided by the Medicaid Program Representatives and continues to be stressed statewide.</p> <p><i>Anticipated Completion Date:</i> December 31, 2010.</p>
09-SA-148	Health and Human Services Pyreddy Reddy (919) 855-3090	<p><u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u></p> <p>See 09-SA-122 for Corrective Action Plan.</p>
09-SA-149	State Health Plan for Teachers and State Employees Mona M. Moon Chief Financial Officer (919) 881-2300	<p><u>Incorrect Health Insurance Claims Paid</u></p> <p>The Plan recognizes the need to minimize the number of claims processing errors and continues to work with its medical Claims Processing Contractor (CPC) and Pharmacy Benefit Manager (PBM) to ensure claims are processed accurately. The errors noted in the audit were due to the incorrect pricing of claims and the greatest number and most significant errors occurred in the processing of medical claims. Due to the number and amount of errors, the Plan asked the CPC to conduct an internal review of Children's Health Insurance Program claims to determine if the errors identified by the Plan's private auditing firm were employee specific or process oriented. The CPC's internal review identified similar pricing errors as the result of manual pricing mistakes made by the claims examiners.</p> <p>The CPC requested refunds and issued additional payment to providers as applicable and has taken other appropriate action to correct the errors identified in the audit and internal review. Specifically, the CPC modified its claims processing system to update and validate the fee schedule used to price claims. In addition, the CPC has modified its procedures to reduce manual processing errors identified in the audit, including reviewing the correct claims processing steps with the claims examiner, having a claims processing trainer/auditor adjudicate the majority of legacy system claims going forward, and conducting 100% audit reviews of pricing completed by the claims examiner. The PBM has taken appropriate action to correct the error identified in the audit.</p> <p><i>Anticipated Completion Date:</i> Ongoing.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-150	Health and Human Services Peggy Scott (919) 647-8036	<p><u>Deficiencies in Medicaid Provider Billing and Payment Process</u></p> <p>The Division of Medical Assistance (DMA) continues to improve 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. Of 22 identified claim errors,</p> <ul style="list-style-type: none"> 19 recoupments have been collected (either paid by providers or recouped by EDS) in the amount of \$20,206.90: <ul style="list-style-type: none"> -1 provider claim is scheduled for recoupment on March 16, 2010 in the amount of \$41,292.07 which includes interest & penalty (original amount: \$36,977.52) 1 recoupment was appealed and modified to \$0.00 by the hearing office, 2 claims did not involve recoupment: 1 claim was not recouped because it was included in a larger settlement from BCBS. This claim was found to be in error because 3rd party insurance was not considered before claim payment. 1 claim was identified as an underpayment and the amount of underpayment was not paid to the provider <p><i>Anticipated Completion Date:</i> Actions completed except for the recoupment which is due March 16, 2010.</p>
09-SA-151	Health and Human Services Deborah Atkinson (919) 733-0169	<p><u>Inadequate Reconciliations of Medical Assistance Payments</u></p> <p>The Department completed the remaining monthly reconciliations of the paid medical assistance claims as reported in the Medical Management Information System (MMIS) to the claims payment expenditure amounts in the North Carolina Accounting System (NCAS) through the month of January 2010. The Department will continue to perform monthly reconciliations of the two systems.</p> <p><i>Anticipated Completion Date:</i> Completed January 2010.</p>
09-SA-152	Health and Human Services Michael Bacon (919) 855-4226	<p><u>Deficiencies Noted with Tracking of Program Change Controls for Medicaid Management Information System</u></p> <p>The DMA IT & HIPAA section is currently working on improving the tracking of program change controls in the Medicaid Management Information System (MMIS). The following steps have been taken since July 2009.</p> <ul style="list-style-type: none"> Bi-monthly meeting with the fiscal agent to review the change control logs for the discrepancies and findings.

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<ul style="list-style-type: none"> • DMA has established a new process to receive the following reports from the fiscal agent. <ul style="list-style-type: none"> ○ Weekly list of customer change request (CSR) with the impacted modules, description and change details. ○ Monthly list of implemented production CSRs ○ Weekly list of emergency CSRs with impacted modules, description and change details <p>The DMA IT & HIPAA section is currently working on developing an automated workflow processes to track the program change controls in the replacement MMIS system.</p> <p><i>Anticipated Completion Date:</i> August 31, 2011.</p>
09-SA-153	Health and Human Services Michael Bacon (919) 855-4226	<p><u>Failure to Terminate User Access for the Medicaid Management Information System and Department Network</u></p> <p>The "Non-DMA Workforce Agreement" was implemented January 2008. The standardized Memorandum of Agreement is expected to be completed by June 30, 2010. Effective March 2010, the Department enhanced existing access control requirements for all division/office employees with access to RACF and OLV via the generation of two new reports. The first report is now available through NCXPTR listing all employees with access to systems through RACF. A second report is now available through WIRM listing all employees with access to OLV and their respective roles. All Department division/office Information Security Officials (ISO) will be required to review and verify the accuracy of these reports on a monthly basis through a positive confirmation. The "Division/Office System Access Control" form will be used to report monthly to the Department Privacy and Security Office (PSO) with the results of the review via email. The reports have been modified for usability by the counties which are expected to adhere to the monthly review and reporting procedures by April 2010.</p> <p>Access was revoked March 9, 2010 for the employee identified during the audit.</p> <p><i>Anticipated Completion Date:</i> April 2010.</p>
09-SA-154	Health and Human Services Pyreddy Reddy (919) 855-3090	<p><u>Inadequate Control Over County User Access to the County Administration Reimbursement System</u></p> <p>See 09-SA-10 for Corrective Action Plan.</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
09-SA-155	Health and Human Services Scarlette Edwards (919) 855-3718	<p><u>Deficiencies in Cash Management Procedures for the Medicaid Program</u></p> <p>Earned revenue analyses have been enhanced and a quarterly review of FRCs is also performed. A new FRC request form will also be implemented by the Department.</p> <p><i>Anticipated Completion Date:</i> June 2010.</p>
09-SA-156	Health and Human Services Joe Vincoli (919) 855-4023	<p><u>Documentation Lacking in County Medicaid Case Files</u></p> <p>The individual findings will be referred to the Medicaid Program Representatives for those counties for follow up, corrective action and training as needed in the counties audited. Verification and documentation is addressed in all training provided by the Medicaid Program Representatives and continues to be stressed statewide.</p> <p><i>Anticipated Completion Date:</i> December 31, 2010.</p>
09-SA-157	Health and Human Services Pyreddy Reddy (919) 855-3090	<p><u>Inadequate Control Over County-Level User Access to the Eligibility Information System</u></p> <p>See 09-SA-122 for Corrective Action Plan.</p>
09-SA-158	Health and Human Services Scarlette Edwards (919) 855-3718	<p><u>Deficiencies in Medicaid Reporting Processes</u></p> <p>An independent review of the federal report will continue to be conducted on future reports. The DHHS Office of the Controller sent a memo dated December 30, 2009 to division directors and budget officers to address more stringent month end deadlines that will ensure more timely month-end certification.</p> <p>A new form to request Federal Reimbursement codes will be developed and distributed to the divisions.</p> <p><i>Anticipated Completion Date:</i> December 30, 2009.</p>
09-SA-159	Health and Human Services Joe Vincoli (919) 855-4023	<p><u>Deficiencies in Controls Over the Provider Eligibility Enrollment Process</u></p> <p>Division of Medical Assistance Provider Services monitors the provider Enrollment, Verification and Credentialing (EVC) operations assumed by CSC in late April 2009 to ensure CSC's compliance with the Replacement Medicaid Management Information System (MMIS) contract. Random samples of enrollments, changes and terminations are audited and notifications from accrediting bodies regarding licensure, endorsement and certification suspensions and withdrawals are monitored by reviewing data entered in the EVC System, Legacy MMIS+ System and CSC's Electronic</p>

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		Data Management System (EDMS) to ensure correct enrollment, change and termination actions are taken. These auditing and monitoring procedures should ensure CSC excludes ineligible providers from participating in the Medicaid program.
		<i>Anticipated Completion Date:</i> Completed April 2009.
09-SA-160	Health and Human Services John Peebles (919) 715-6737	<u>Deficiencies in Internal Control Over Earmarking Requirements</u> The Department will develop corrective actions to ensure its accounting system accurately accounts for the applicable cost categories for the HIV CARE Formula to meet earmarking requirements. Corrective actions will be developed by June 30, 2010 and implemented in conjunction with the FFY 2011 Ryan White grant award. <i>Anticipated Completion Date:</i> June 30, 2010.
09-SA-161	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Student Financial Aid Over-Awards and Errors</u> See 09-SA-42 for Corrective Action Plan.
09-SA-162	Winston-Salem State University Sheryl Spivey (336) 750-3299	<u>Inconsistencies in Students' Cost of Attendance</u> See 09-SA-44 for Corrective Action Plan.
09-SA-163	Health and Human Services Bill Scott (919) 733-7013	<u>Deficiencies in Internal Control Over Earmarking Requirements</u> The Department has initiated corrective measures to properly track the allocation of funds and the reporting of expenses for the prevention and HIV set aside requirement. The Department's procedures for the earmarking of not less than 20% of the statewide Substance Abuse Prevention and Treatment Block Grant (SAPTBG) funds for prevention and not less than 5% for HIV will be accomplished through the coding structure for each grant year within the North Carolina Accounting System (NCAS). <i>Anticipated Completion Date:</i> June 30, 2010.
09-SA-164	Health and Human Services Bill Scott (919) 733-7013	<u>Monitoring Procedures Need Improvement</u> The Department has developed procedures to facilitate monitoring activities. The Division has initiated a fiscal monitoring plan for the Local Management Entities during State fiscal year 2009-2010. Additionally, the timely response of monitoring performed by Division staff will occur with

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Finding Number	Department/ Contact Person/ Phone Number	Corrective Action Planned
		<p>an exit conference performed prior to the staff leaving the LME and within 45 days after completion of the monitoring event, a formal report outlining the results of the review and a request for a plan of correction for specific non-compliance issues.</p> <p>Division staff will conduct follow up efforts for items found during the course of the program and fiscal monitoring event.</p> <p><i>Anticipated Completion Date:</i> June 30, 2010.</p>
09-SA-165	Crime Control and Public Safety Major Everett Clendenin (919) 662-4440	<p><u>Lack of Internal Control Over Homeland Security Cluster Equipment</u></p> <p>The Department agrees that the details included in warehouse inventory records should be increased and the adequacy of inventory records should be verified by routine physical inventories. We have implemented procedures requiring documented physical inventories and the inclusion of additional detail in warehouse inventory records.</p> <p><i>Anticipated Completion Date:</i> June 30, 2010.</p>
09-SA-166	Crime Control and Public Safety Major Everett Clendenin (919) 662-4440	<p><u>Lack of Internal Control Over Homeland Security Cluster Equipment</u></p> <p>See 09-SA-165 for Corrective Action Plan.</p>
09-SA-167	Crime Control and Public Safety Douglas Hoell (919) 733-3825	<p><u>Deficiencies in Subrecipient Monitoring – Homeland Security Cluster</u></p> <p>The Department agrees that the items noted in the audit finding have not been fully implemented. We will monitor and strengthen our procedures to ensure full compliance with subrecipient monitoring requirements.</p> <p><i>Anticipated Completion Date:</i> June 30, 2010.</p>
09-SA-168	Crime Control and Public Safety Douglas Hoell (919) 733-3825	<p><u>Homeland Security Cluster Funds Were Not Obligated Within Required Timeframe</u></p> <p>The Department agrees that the exceptions noted were not obligated within the required timeframe. During 2009 the Department implemented procedures to improve our ability to obligate funding more timely. However, the reported exceptions were based on the 2008 award which occurred prior to the implementation of the improvements. We will continue to monitor and the procedures implemented to comply with the federally mandated deadlines.</p> <p><i>Anticipated Completion Date:</i> June 30, 2009.</p>

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